

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

AFFIDAVIT OF SERVICE

I, Elizabeth Adam, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On December 19, 2007, I caused to be served the document listed below upon the parties listed on Exhibit A hereto via overnight mail:

- 1) Debtors' Omnibus Reply In Support Of Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order (Docket No. 11542) [a copy of which is attached hereto as Exhibit B]

On December 19, 2007, I caused to be served the document listed below (i) upon the parties listed on Exhibit C hereto via overnight mail, (ii) upon the parties listed on Exhibit D hereto via electronic notification and (iii) upon the parties listed on Exhibit E hereto via postage pre-paid U.S. mail:

- 2) Notice Of Adjournment Of Claims Objection Hearing With Respect To Debtors' Objection To Proof Of Claim No. 11910 (Carlisle Engineered Products Inc.) (Docket No. 11550) [a copy of which is attached hereto as Exhibit F]

On December 19, 2007, I caused to be served the document listed below upon the parties listed on Exhibit G hereto via overnight mail:

- 3) Debtors' Supplemental Reply With Respect To Proofs Of Claim Numbers 6354, 6383, 9272, And 16633 (State Of Michigan, Department Of Treasury) ("Supplemental Reply - State Of Michigan, Department Of Treasury") (Docket No. 11551) [a copy of which is attached hereto as Exhibit H]

Dated: January 23, 2008

/s/ Elizabeth Adam

Elizabeth Adam

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 23rd day of January, 2008, by Elizabeth Adam, proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: /s/ Leanne V. Rehder

Commission Expires: 3/2/08

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com jlyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee

Docket Number	Claim Numbers	Company	Contact	Address1	Address2	Address3	City	State	Zip
11445	1406	Autopartes de Precision and Miniature Precision Compnents	Godrey & Khan, SC	Timothy F. Nixon	780 N Water St		Milwaukee	WI	53202
	1406	Hain Capital Holdings LLC	Attn Ganna Liberchuk	301 Rte 17 6th Fl			Rutherford	NJ	07070
	1406	Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP	David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman	1633 Broadway 22nd Fl		New York	NY	10019
11445	1407	Autopartes de Precision and Miniature Precision Compnents	Godrey & Khan, SC	Timothy F. Nixon	780 N Water St		Milwaukee	WI	53202
	1407	Hain Capital Holdings LLC	Attn Ganna Liberchuk	301 Rte 17 6th Fl			Rutherford	NJ	07070
	1407	Hain Capital Holdings LLC	Kasowitz Benson Torres & Friedman LLP	David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman	1633 Broadway 22nd Fl		New York	NY	10019
11442	2578	United States of America (Department of Health and Human Services)	United States Attorney for the Southern District of New York	Matthew L. Schwartz Assistant United States Attorney	86 Chambers St		New York	NY	10007
	2578	US Dept of Health and Human Services	Office of the United States Attorney	Southern District of New York	86 Chambers St		New York	NY	10007
11415	6844	Ambrake Corporation	Stites & Harbison PLLC	W. Robinson Beard	400 W Market St		Louisville	KY	40202
	6844	Special Situations Investing Group Inc	Attn Al Dombrowski	c o Goldman Sachs & Co	85 Broad St 27th Fl		New York	NY	10004
	6844	Special Situations Investing Group Inc	Goodwin Procter LLP	Allan S Brilliant Emanuel C Grillo Brian W Harvey	599 Lexington Ave		New York	NY	10022
11406	10257	Quaker Chemical Corporation	Drinker Biddle & Reath LLP	Andrew C. Kassner and David B. Aaronson	140 Broadway 39th Fl		New York	NY	10005-1116
	10257	JPMorgan Chase Bank NA	Attn Neema Veluvolu	4 New York Plaza Fl 16			New York	NY	10004-2413
	10257	JPMorgan Chase Bank NA	Kirkpatrick & Lockhart Preston Ellis Gates LLP	Attn Steven H Epstein	599 Lexington Ave		New York	NY	10022
11437	10386	Contrarian Funds, LLC	Kasowitz, Benson, Torres & Friedman LLP	David S. Rosner, Adam L. Shiff, Jeffrey R. Gleit, and Daniel A. Fliman	1633 Broadway		New York	NY	10019
	10386	Contrarian Funds LLC as assignee of Columbia Industrial Sales Corp	Attn Alpa Jimenez	411 W Putnam Ave Ste 225			Greenwich	CT	06830
	10386	Contrarian Funds LLC as assignee of Columbia Industrial Sales Corp	Kasowitz Benson Torres & Friedman LLP	David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman	1633 Broadway 22nd Fl		New York	NY	10019
11235	10598	E.I. du Pont de Nemours and Company	Phillips Lytle LLP	William J. Brown and Angela Z. Miller	437 Madison Ave 34th Fl		New York	NY	10022
11235	10598	E.I. du Pont de Nemours and Company	Phillips Lytle LLP		3400 HSBC Center		Bufalo	NY	14203
	10598	Latigo Master Fund Ltd	Attn Paul Malek	590 Madison Ave 9th Fl			New York	NY	10022
11476	11395	James Penney		445 N King St			Xenia	OH	45385
	11395	Penney James		445 N King St			Xenia	OH	45385-2207
11416	11531	Preferred Sourcing, LLC	Somner Barnard PC	John R. Humphrey	One Indiana Sq Ste 3500		Indianapolis	IN	46204
	11531	Preferred Sourcing LLC	co John R Humphrey	One Indiana Sq Ste 3500			Indianapolis	IN	46204
11441	12223	Wesco Distribution, Inc.	KirkPatrick & Lockhart and Preston Gates Ellis LLP	David A. Murdoch	Henry W. Oliver Bldg	535 Smithfield St	Pittsburgh	PA	15222
11441	12223	Wesco Distribution, Inc.	KirkPatrick & Lockhart and Preston Gates Ellis LLP	Robert N. Michaelson	599 Lexington Ave		New York	NY	10022-6030
	12223	Wesco Distribution Inc		225 W Station Square Dr Ste 700			Pittsburgh	PA	15219
	12223	Wesco Distribution Inc	Kirkpatrick & Lockhart Nicholson Graham LLP	Robert N Michaelson Esq	599 Lexington Ave		New York	NY	10022
11437	12687	Contrarian Funds, LLC	Kasowitz, Benson, Torres & Friedman LLP	David S. Rosner, Adam L. Shiff, Jeffrey R. Gleit, and Daniel A. Fliman	1633 Broadway		New York	NY	10019
	12687	Contrarian Funds LLC as assignee of Cadillac Rubber & Plastics Inc	Contrarian Funds LLC	Attn Alpa Jimenez	411 West Putnam Avenue Ste 225		Greenwich	CT	06830
	12687	Contrarian Funds LLC as assignee of Cadillac Rubber & Plastics Inc	Kasowitz Benson Torres & Friedman LLP	David S Rosner Adam L Shiff Daniel N Zinman Daniel A Fliman	1633 Broadway 22nd Fl		New York	NY	10019
11437	12688	Contrarian Funds, LLC	Kasowitz, Benson, Torres & Friedman LLP	David S. Rosner, Adam L. Shiff, Jeffrey R. Gleit, and Daniel A. Fliman	1633 Broadway		New York	NY	10019
	12688	Contrarian Funds LLC as Assignee of Avon Rubber & Plastics Inc	Attn Alpa Jimenez	411 West Putnam Ave Ste 225			Greenwich	CT	06830

Docket Number	Claim Numbers	Company	Contact	Address1	Address2	Address3	City	State	Zip
	12688	Contrarian Funds LLC as Assignee of Avon Rubber & Plastics Inc	Kasowitz Benson Torres & Friedman LLP	David S Rosner Adam L Shiff Daniel N Zinman Daniel A Filman	1633 Broadway 22nd Fl		New York	NY	10019
11418	14270	Robin Mexicana S de RL de CV	Leslie A. Berkoff	Moritt Hock Hamroff & Horowitz LLP	400 Garden City Plaza		Garden City	NY	11530
11418	14270	Robin Mexicana S de RL de CV	Daniel A. Demarco and Rocco I. Debitetto	Hahn Loeser & Parks LLP	200 Public Sq Ste 3300		Cleveland	OH	44114-2301
	14270	Robin Mexicana S de RL de CV	Robin Mexicana S de RL de CV	c o Robin Industries Inc	1265 W 65 St		Cleveland	OH	44102
11392	15140	GMD Industries LLC dba Production Screw Machine Co.	Ronald S. Pretekin	Coolidge Wall Co., LPA	33 W First St Ste 600		Dayton	OH	45402
	15140	GMD Industries LLC dba Production Screw Machine	co Ronald S Pretekin	Coolige Wall Co LPA	33 W 1st St Ste 600		Dayton	OH	45402
11383	15423	STMicroelectronics, Inc., fka SGS Thompson Microelectronics	Ira L. Herman	919 Third Ave			New York	NY	10022
	15423	Special Situations Investing Group Inc	Attn Pedro Ramirez	c o Goldman Sachs & Co	30 Hudson 17th Fl		Jersey City	NJ	07302
	15423	Special Situations Investing Group Inc	Goodwin Procter LLP	Allan S Brilliant Emanuel C Grillo Brian W Harvey	599 Lexington Ave		New York	NY	10022

EXHIBIT B

Hearing Date: December 20, 2007
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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Chicago, Illinois 60606
(312) 407-0700
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

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Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
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DEBTORS' OMNIBUS REPLY IN SUPPORT OF TWENTY-THIRD OMNIBUS OBJECTION
PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 TO (A) DUPLICATE CLAIM, (B)
CERTAIN EQUITY CLAIMS, (C) INSUFFICIENTLY DOCUMENTED CLAIM, (D) CERTAIN CLAIMS
NOT REFLECTED ON DEBTORS' BOOKS AND RECORDS, AND (E) CERTAIN CLAIMS SUBJECT
TO MODIFICATION, MODIFIED CLAIMS ASSERTING RECLAMATION, CLAIM SUBJECT TO
MODIFICATION THAT IS SUBJECT TO PRIOR ORDER, AND MODIFIED CLAIM ASSERTING
RECLAMATION THAT IS SUBJECT TO PRIOR ORDER

("DEBTORS' OMNIBUS REPLY IN SUPPORT OF TWENTY-THIRD
OMNIBUS CLAIMS OBJECTION")

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"),¹ hereby submit this Omnibus Reply In Support Of Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E) Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That Is Subject To Prior Order (Docket No. 10982) (the "Twenty-Third Omnibus Claims Objection"), and respectfully represent as follows:

1. The Debtors filed the Twenty-Third Omnibus Claims Objection on November 19, 2007, seeking entry of an order (a) disallowing and expunging certain "Claims," as that term is defined in 11 U.S.C. § 101(5), because (i) one was duplicative of another Claim, (ii) they were filed by holders of Delphi common stock solely on account of their stock holdings, (iii) one was filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely filed pursuant to the Bar Date Order, (iv) one contains insufficient documentation in support of the Claim asserted, (v) they assert liabilities or dollar amounts that are not reflected on the Debtors' books and records, (vi) one asserts liabilities or dollar amounts that are not reflected on the Debtors' books and records and was modified pursuant to prior orders, and (b) revising the asserted amount or classification, and/or changing the identity of the alleged Debtor with respect to (i) certain Claims, (ii) certain Claims, some of which are subject to an agreement between the

¹ Capitalized terms used and not otherwise defined herein have the meanings ascribed to them in the Twenty-Third Omnibus Claims Objection.

claimant and the Debtors relating to the valid amount of each claimant's reclamation demand, some of which are subject to certain reserved defenses, and some of which are held by claimants who are deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, (iii) one Claim that was modified pursuant to a prior order, and (iv) one Claim that was modified pursuant to a prior order, which is either subject to a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of such Claimant's reclamation demand, subject to certain reserved defenses, or held by a Claimant who is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand, subject to certain reserved defenses.

2. The Debtors sent to each claimant whose proof of claim is subject to an objection pursuant to the Twenty-Third Omnibus Claims Objection a personalized Notice Of Objection To Claim, which specifically identified such claimant's proof of claim that is subject to an objection and the basis for such objection. Responses to the Twenty-Third Omnibus Claims Objection were due by 4:00 p.m. (prevailing Eastern time) on December 13, 2007.

3. As of December 18, 2007 at 12:00 p.m. (prevailing Eastern time), the Debtors had received 12 timely-filed formal docketed responses (the "Responses") to the Twenty-Third Omnibus Claims Objection. In the aggregate, the Responses cover 16 Claims. A chart summarizing each of the Responses is attached hereto as Exhibit A. Pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims (Docket No. 6089) entered on December 6, 2006 (the "Claims Objection Procedures Order"), the hearing with respect to each of the Claims for which a Response was filed will be adjourned to a sufficiency hearing or claims objection hearing, as appropriate, to determine the disposition of each such Claim.

4. Attached hereto as Exhibit B is the revised proposed order (the "Revised Proposed Order")², which reflects the adjournment of the hearings with respect to the Claims for which Responses were filed. Such adjournment will be without prejudice to the Debtors' right to assert that any of such Responses was untimely or otherwise deficient under the Claims Objection Procedures Order. As set forth on Exhibit A hereto, the Debtors have agreed to adjourn to a future date the claims hearing with respect to the 16 Claims for which Responses were filed.

5. In addition to the Responses, the Debtors also received informal letters, e-mails, and telephone calls from various parties questioning the relief requested with the Twenty-Third Omnibus Claims Objection and seeking to reserve certain of their rights with respect thereto (the "Informal Responses"). The Debtors believe that all the concerns expressed by the Informal Responses have been adequately resolved.

6. Except for those Claims with respect to which the hearings have been adjourned to future dates, the Debtors believe that the Revised Order adequately addresses the issues raised by the respondents. Thus, the Debtors request that the Court grant the relief requested by the Debtors and enter the Revised Order.

² Attached hereto as Exhibit C is a copy of the Revised Order marked to show revisions to the form of proposed order that was submitted with the Twenty-Third Omnibus Claims Objection.

WHEREFORE the Debtors respectfully request that this Court enter an order (a) sustaining the Twenty-Third Omnibus Claims Objection, subject to the modifications made to the Revised Order, (b) adjourning the hearing with respect to all Claims for which a Response was filed pursuant to the Claims Objection Procedures Order, and (c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 19, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
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Chicago, Illinois 60606
(312) 407-0700

- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036
(212) 735-3000

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Exhibit A

In re Delphi Corporation, et al., Case No. 05-44481 (RDD)

***Responses To The Debtors' Twenty-Third Omnibus Claims Objection
Organized By Respondent¹***

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
1.	E.I. du Pont de Nemours and Company (Docket No. 11235)	<p>a) 10598</p> <p>b) 10596</p>	<p>a) E.I. du Pont de Nemours and Company ("E.I. du Pont"), as assignor to Latigo Master Fund Ltd., disagrees with the Debtors' Twenty-Third Omnibus Claims Objection (the "Objection") to change the debtor against which a portion of proof of claim no. 10598, in the amount of \$156,479.11, is asserted from Delphi Connection Systems to Delphi Automotive Systems LLC ("DAS LLC").</p> <p>b) E.I. du Pont further disagrees with the Debtors' Objection to reduce and reclassify proof of claim no. 10596 from \$123,481.26 to \$74,857.26 and to reclassify it from an unsecured claim to a \$1,332.42 priority claim and a \$73,523.84 unsecured claim.</p> <p>E.I. du Pont asserts that (i) the Debtors are not permitted to reduce claims and to reserve the right to later seek disallowance of the claim and (ii) the Debtors have provided no factual or legal basis sufficient to overcome the <u>prima facie</u> validity of E.I. du Pont's claims.</p>	<p>a) Claims subject to modification</p> <p>b) Modified claims asserting reclamation</p>	Adjourn

¹ This chart reflects all Responses entered on the docket as of Tuesday, December 18, 2007 at 12:00 p.m. (prevailing Eastern time).

² This chart reflects all resolutions or proposals as of Tuesday, December 18, 2007 at 12:00 p.m. (prevailing Eastern time).

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
2.	STMicroelectronics, Inc. f/k/a SGS Thompson Microelectronics (Docket No. 11383)	15423	STMicroelectronics, Inc. f/k/a SGS Thompson Microelectronics ("STMicroelectronics"), as assignor to Special Situations Investing Group, Inc., disagrees with the Debtors' Objection to reduce proof of claim no. 15423 from \$6,153,413.36 to \$5,858,665.54. STMicroelectronics asserts that the Debtors have failed to produce any evidence sufficient to overcome the <u>prima facie</u> validity of its claim. STMicroelectronics reattaches a summary of invoices in support of its claim.	Claims subject to modification	Adjourn
3.	GMD Industries LLC dba Production Screw Machine Co. (Docket No. 11392)	15140	GMD Industries LLC dba Production Screw Machine Co. ("GMD Industries") filed its Response to obtain additional information to reconcile the amount asserted in proof of claim no. 15140 with the modified amount set forth in the Objection. GMD Industries does not appear to either agree or disagree with the Debtors' Objection to reduce its claim from the filed amount of \$230,129.45 (of which \$136,420.72 was a priority claim and \$93,708.73 was an unsecured claim) to \$115,518.21 (of which \$21,809.48 would be a priority claim and \$93,708.73 would be an unsecured claim).	Modified claims asserting reclamation	Adjourn
4.	Quaker Chemical Corporation (Docket No. 11406)	10257	Quaker Chemical Corporation ("Quaker") disagrees with the Debtors' Objection to reduce proof of claim no. 10257 from \$819,654.23 to \$762,473.00 because of a letter agreement executed in connection with payments made to Quaker pursuant to the Order Under 11 U.S.C. §§ 105(a), 363, 507, 1107, And 1108 (I) Authorizing Debtors To Pay Prepetition Wages And Salaries To Employees And Independent Contractors; (II)	Claims subject to modification that are subject to prior orders	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
			<p>Authorizing Debtors To Pay Prepetition Benefits And Continue Maintenance Of Human Capital Benefits Program In The Ordinary Course; And (III) Directing Banks To Honor Prepetition Checks For Payment Of Prepetition Human Capital Obligations (Docket No. 198) (the "Human Capital Obligation Order"). Quaker asserts that pursuant to the Debtors' Thirteenth Omnibus Claims Objection, Quaker and the Debtors agreed to reduce proof of claim no. 10257 to the amount of \$799,803.77. Quaker argues that the reduction made pursuant to the Thirteenth Omnibus Claims Objection constitutes a subsequent agreement, acting as a novation to any agreement made in connection with the Human Capital Obligations Order. Quaker therefore asserts that the Human Capital Obligations Order may not be used as the basis for further reducing its claim.</p> <p>In the alternative, Quaker asserts that it should be granted an allowed claim in the amount that the Debtors assert in the Objection.</p>		
5.	Ambrake Corporation (Docket No. 11415)	6844	<p>Ambrake Corporation ("Ambrake"), as assignor to Merrill Lynch Credit Products, LLC, asserts that the Debtors have failed to set forth any evidence sufficient to rebut the <u>prima facie</u> validity of proof of claim no. 6844. Ambrake nevertheless agrees to the Debtors' Objection to reduce proof of claim no. 6844 from \$2,773,276.88 to \$2,768,486.44, provided that the claim is treated as a final allowed claim not subject to any further objection by the Debtors. Ambrake reattaches its proof of claim and</p>	Claims subject to modification	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
			supporting documentation.		
6.	Preferred Sourcing, LLC (Docket No. 11416)	11531	Preferred Sourcing, LLC ("Preferred Sourcing") disagrees with the Debtors' Objection to disallow proof of claim no. 11531, filed in the amount of \$97,416.63. Preferred Sourcing asserts that the Debtors' books and records may not reflect its claim either because (i) the books and records already reflect Preferred Sourcing's setoff or (ii) the books and records are wrong. Preferred Sourcing further asserts that the Debtors have sent a draft settlement agreement which Preferred Sourcing is in the process of reviewing and that it believes an agreement will be reached promptly.	Books and records claims	Adjourn
7.	Robin Mexicana S de RL de CV (Docket No. 11418)	14270	Robin Mexicana S de RL de CV ("Robin Mexicana") disagrees with the Debtors' Objection to reclassify and reduce proof of claim no. 14270 from \$844,833.40 (of which \$47,982.69 was a secured claim and \$796,850.71 was an unsecured claim) to \$225,729.18 (of which \$47,982.69 would be a priority claim and \$177,746.49 would be an unsecured claim). Robin Mexicana asserts that the Debtors have failed to produce any evidence sufficient to rebut the <u>prima facie</u> validity of proof of claim no. 14270. Robin Mexicana further asserts that the secured portion of its claim should not be reclassified as a priority claim because (i) the claim is entitled to secured status because the goods subject to the reclamation demand have not been returned, (ii) the Debtors have failed to articulate what priority the reclassified claim would receive, and (iii) even assuming the claim was given the appropriate administrative expense priority, the Court has	Modified claims asserting reclamation	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
			not confirmed a reorganized plan guaranteeing payment in full of all allowed administrative priority claims.		
8.	Contrarian Funds, LLC (Docket No. 11437)	a) 10386 b) 12688, 12687	a) Contrarian Funds, LLC ("Contrarian") agrees to the Debtors' Objection to reduce proof of claim no. 10386 from \$315,699.49 to \$156,742.12, provided that its claim is treated as a final allowed claim against DAS LLC. b) Contrarian disagrees with the Debtors' Objection to reclassify and reduce proof of claim no. 12688 from \$878,079.89 (of which \$229,002.33 was a priority claim and \$649,077.56 was an unsecured claim) to \$790,350.09 (of which \$16,813.28 would be a priority claim and \$773,536.81 would be an unsecured claim). Contrarian further disagrees with the Debtors' Objection to reclassify and reduce proof of claim no. 12687 from \$1,510,230.74 (of which \$486,583.11 was a priority claim and \$1,023,647.63 was an unsecured claim) to \$1,036,820.55 (of which \$82,200.00 would be a priority claim and \$954,620.55 would be an unsecured claim). Contrarian asserts that the Debtors have failed to provide any evidence sufficient to overcome the <u>prima facie</u> validity of proofs of claim nos. 12688 and 12687.	a) Claims subject to modification b) Modified claims asserting reclamation	Adjourn
9.	WESCO Distribution, Inc. (Docket No. 11441)	12223	WESCO Distribution, Inc. ("WESCO") disagrees with the Debtors' Objection to reduce proof of claim no. 12223 from \$59,964.21 to \$28,828.75. WESCO consents to a reduction of its claim in the amount of \$1,845.34 to reflect an invoice that was paid to WESCO postpetition.	Claims subject to modification	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
			WESCO disagrees with the remainder of the reduction because (i) it asserts that four of the five invoices identified by the Debtors as providing the basis for their Objection are for unpaid goods delivered to the Debtors and (ii) \$127.92 of the proposed reduction is unsupported in that it exceeds the total of the five invoices in dispute. WESCO further asserts that the Debtors have failed to produce evidence sufficient to rebut the <u>prima facie</u> validity of proof of claim no. 12223. WESCO reattaches its proof of claim and supporting documentation.		
10.	United States of America (Docket No. 11442)	2578	The United States Attorney for the Southern District of New York (the "United States") disagrees with the Debtors' Objection to disallow proof of claim no. 2578, which was filed by the United States Department of Health and Human Services. The United States asserts that the Debtors have failed to produce evidence sufficient to rebut the <u>prima facie</u> validity of proof of claim no. 2578. The United States reattaches the proof of claim and supporting documentation.	Books and records claims	Adjourn
11.	Autopartes de Precision and Miniature Precision Components (Docket No. 11445)	1406, 1407	Miniature Precision Components and Autopartes de Precision, a division of Miniature Precision Components ("Miniature Precision"), disagrees with the Debtors' Objection to (i) reclassify and reduce proof of claim no. 1406 from \$314,170.07 (of which \$66,206.62 was a priority claim and \$247,963.45 was an unsecured claim) to an unsecured claim in the amount of \$261,685.90 and (ii) reclassify and reduce proof of claim no. 1407 from \$948,811.79 (of which \$239,745.37 was a priority claim and	Claims subject to modification	Adjourn

	RESPONSE	PROOF OF CLAIM NOS.	SUMMARY OF RESPONSE	BASIS FOR OBJECTION	TREATMENT ²
			\$709,066.42 was an unsecured claim) to an unsecured claim in the amount of \$824,986.00. Miniature Precision asserts that the Debtors have failed to provide any evidence sufficient to overcome the <u>prima facie</u> validity of proofs of claim nos. 1406 and 1407.		
12.	James Penney (Docket No. 11476)	11395	James Penney disagrees with the Debtors' Objection to disallow proof of claim no. 11395. Mr. Penney asserts that of the five categories of losses asserted in his claim, only the portion of his claim seeking lost value in connection with the sale of certain fund shares with Fidelity Investments is an equity claim. Mr. Penney reattaches his proof of claim and supporting documentation.	Equity claims	Adjourn

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:
In re	:
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	:
Debtors.	:
	:
-----X	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 DISALLOWING
AND EXPUNGING (A) DUPLICATE CLAIM, (B) CERTAIN EQUITY CLAIMS, (C)
INSUFFICIENTLY DOCUMENTED CLAIM, (D) CERTAIN CLAIMS NOT REFLECTED
ON DEBTORS' BOOKS AND RECORDS, AND (E) CERTAIN CLAIMS SUBJECT TO
MODIFICATION, MODIFIED CLAIMS ASSERTING RECLAMATION, CLAIM SUBJECT
TO MODIFICATION THAT IS SUBJECT TO PRIOR ORDER, AND MODIFIED CLAIM
ASSERTING RECLAMATION THAT IS SUBJECT TO PRIOR ORDER IDENTIFIED
IN TWENTY-THIRD OMNIBUS CLAIMS OBJECTION

("TWENTY-THIRD OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And
Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently
Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E)
Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject
To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation
That Is Subject To Prior Order, dated November 19, 2007 (the "Twenty-Third Omnibus Claims
Objection"),¹ of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,
debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the
Twenty-Third Omnibus Claims Objection.

upon the record of the hearing held on the Twenty-Third Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B-1, B-2, C, D-1, D-2, E-1, E-2, and E-3 hereto was properly and timely served with a copy of the Twenty-Third Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Third Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Third Omnibus Claims Objection. No other or further notice of the Twenty-Third Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Third Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Third Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Third Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The Claim listed on Exhibit A hereto under the column heading "Claim To Be Expunged" is a duplicate of another Claim filed with this Court (the "Duplicate Claim").

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

D. The Claims listed on Exhibit B-1 hereto were filed by holders of Delphi common stock solely on account of their stock holdings (the "Equity Claims").

E. The Claim listed on Exhibit B-2 hereto was filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely filed pursuant to the Bar Date Order (the "Untimely Equity Claim").

F. The Claim listed on Exhibit C contains insufficient documentation to support the Claim asserted (the "Insufficiently Documented Claim").

G. The Claims listed on Exhibit D-1 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

H. The Claims listed on Exhibit D-2 hereto were modified pursuant to a prior order and contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims That Are Subject To Prior Orders").

I. The Claims listed on Exhibit E-1 hereto (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

J. The Claims listed on Exhibit E-2 hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii) incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i)

and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").

K. The Claim listed on Exhibit E-3 hereto was modified pursuant to a prior order and (a) was filed and docketed against the wrong Debtor and (b) asserts a reclamation demand with respect to which the Debtors and the Claimant have entered into, or the Claimant has consented to, a Reclamation Agreement that establishes the valid amount of the reclamation demand, subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claim Asserting Reclamation That Is Subject To Prior Order").

L. The relief requested in the Twenty-Third Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. The "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. The Claim identified on Exhibit A hereto as the "Surviving Claim" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Equity Claim listed on Exhibit B-1 hereto is hereby disallowed and expunged in its entirety.

3. The Untimely Equity Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.

4. The Insufficiently Documented Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.

5. Each Books And Records Claim listed on Exhibit D-1 hereto is hereby disallowed and expunged in its entirety.

6. Each Books And Records Claim That Is Subject To Prior Orders listed on Exhibit D-2 hereto is hereby disallowed and expunged in its entirety.

7. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit E-1 hereto shall be entitled to (a) recover for any Claim Subject To Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-1 hereto, subject to the Debtors' right to further object to each such Claim Subject To Modification. The Claims Subject To Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

8. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-2 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit E-2 shall be entitled to (a) recover for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that

any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit E-2 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-2 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

9. The "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-3 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." The Claimant listed on Exhibit E-3 shall be entitled to (a) recover for the Modified Claim Asserting Reclamation That Is Subject To Prior Order in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit E-3 hereto, and/or (c) assert the Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-3 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation That Is Subject To Prior Order. The Modified Claim Asserting Reclamation That Is Subject To Prior Order shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

10. For clarity, Exhibit G hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits E-1, E-2, and E-3.

11. With respect to each Claim for which a Response to the Twenty-Third Omnibus Claims Objection has been filed and served, and which has not been resolved by the parties, all of which Claims are listed on Exhibits F-1, F-2, F-3, F-4, and F-5 hereto, the hearing regarding the objection to such Claims shall be adjourned to a future date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Responses were untimely or otherwise deficient under the Claims Objection Procedures Order.

12. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Third Omnibus Claims Objection.

13. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

14. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Third Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

15. Each of the objections by the Debtors to each Claim addressed in the Twenty-Third Omnibus Claims Objection and attached hereto as Exhibits A, B-1, B-2, C, D-1, D-2, E-1, E-2, E-3, F-1, F-2, F-3, F-4, and F-5 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Third Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall

not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

16. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

17. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Third Omnibus Claims Objection.

Dated: New York, New York
December ___, 2007

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A - DUPLICATE OR AMENDED CLAIMS

CLAIM TO BE EXPUNGED		SURVIVING CLAIM	
Claim Number: 16714	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)	Claim Number: 10016	Debtor: DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
Date Filed: 09/24/2007		Date Filed: 07/20/2006	
Creditor's Name and Address:	Secured: \$173,842.00	Creditor's Name and Address:	Secured: \$347,605.98
VENTURE PLASTICS INC	Priority	VENTURE PLASTICS INC	Priority:
MARGULIES & LEVINSON LLP	Administrative:	MARGULIES & LEVINSON LLP	Administrative
30100 CHAGRIN BLVD NO 250	Unsecured:	30100 CHAGRIN BLVD NO 250	Unsecured:
CLEVELAND, OH 44124		CLEVELAND, OH 44124	
	Total: \$173,842.00		Total: \$347,605.98

Total Claims to be Expunged:

1

Total Asserted Amount to be Expunged:

\$173,842.00

EXHIBIT B-1 - EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
DEPOSITORY TRUST COMPANY TREASURERS DEPT 255 N 1100 E ZIONSVILLE, IN 46077-9444	6995	Secured: Priority: Administrative: Unsecured: <u>\$164.58</u> Total: <u>\$164.58</u>	05/30/2006	DELPHI CORPORATION (05-44481)
LUTZ RICHARD 1921 ATLANTIC AVE SANDUSKY, OH 44870	4797	Secured: Priority: Administrative: Unsecured: <u>\$23,000.00</u> Total: <u>\$23,000.00</u>	05/05/2006	DELPHI CORPORATION (05-44481)
RIEGEL CHARLES 9491 BYERS RD MIAMISBURG, OH 45342	10559	Secured: Priority: \$62,883.08 Administrative: Unsecured: <u> </u> Total: <u>\$62,883.08</u>	07/24/2006	DELPHI CORPORATION (05-44481)
WALLING JOHN F 4201 CORINTH BLVD DAYTON, OH 45410-3411	9243	Secured: Priority: \$38,805.09 Administrative: Unsecured: <u> </u> Total: <u>\$38,805.09</u>	07/10/2006	DELPHI CORPORATION (05-44481)

Total: 4 \$124,852.75

EXHIBIT B-2 - UNTIMELY EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
DEPOSITORY TRUST COMPANY TREASURERS DEPT 9209 S 89TH E AVE TULSA, OK 74133	16290	Secured: Priority: UNL Administrative: Unsecured: \$9,310.00 Total: \$9,310.00	09/08/2006	DELPHI CORPORATION (05-44481)
Total:		1		\$9,310.00

*UNL denotes an unliquidated claim

EXHIBIT C - INSUFFICIENTLY DOCUMENTED CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
FIDELITY INVESTMENTS INC TR FBO DONNA K HETZEL IRA 22667 REVERE ST ST CLAIR SHORES, MI 48080-2883	4101	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	05/01/2006	DELPHI CORPORATION (05-44481)
Total:		1		UNL

*UNL denotes an unliquidated claim

EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
AMHERST SOLUTIONS LTD 30505 BAINBRIDGE RD STE 100 SOLON, OH 44139	5821	Secured: Priority: Administrative: Unsecured: \$50,000.00 Total: \$50,000.00	05/15/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
BLUE CROSS BLUE SHIELD OF MICHIGAN 600 LAFAYETTE EAST STE 1925 DETROIT, MI 48226	8001	Secured: Priority: Administrative: Unsecured: UNL Total: UNL	06/15/2006	DELPHI CORPORATION (05-44481)
MACOMB COUNTY FOC ACT OF B CZARNOWCZAN P95 22210 40 N MAIN MT CLEMENS, MI 48043	7716	Secured: Priority: \$4,430.67 Administrative: Unsecured: Total: \$4,430.67	06/09/2006	DELPHI CORPORATION (05-44481)
MAXWELL EMMA J PO BOX 533 ORRVILLE, AL 36767-0533	4477	Secured: Priority: \$289,000.00 Administrative: Unsecured: Total: \$289,000.00	05/02/2006	DELPHI CORPORATION (05-44481)
PRIORITY HEALTH 1231 E BELTLINE NE GRAND RAPIDS, MI 49525	2813	Secured: Priority: \$1,181,675.59 Administrative: Unsecured: Total: \$1,181,675.59	04/26/2006	DELPHI CORPORATION (05-44481)
RATLIFF LARRY G 2836 STATE ROUTE 571 WEST GREENVILLE, OH 45331	5843	Secured: Priority: \$40,000.00 Administrative: Unsecured: Total: \$40,000.00	05/15/2006	DELPHI CORPORATION (05-44481)
SKELTON GLORIA PO BOX 498 COTTONDALE, AL 35453	8750	Secured: Priority: Administrative: Unsecured: \$8,500.00 Total: \$8,500.00	06/29/2006	DELPHI CORPORATION (05-44481)
TREVA DANIELS CARLSON 409 SIXTH ST FENTON, MI 48430	5565	Secured: Priority: \$933.20 Administrative: Unsecured: \$462.80 Total: \$1,396.00	05/10/2006	DELPHI CORPORATION (05-44481)

*UNL denotes an unliquidated claim

EXHIBIT D-1 - BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT *	DATE FILED	DOCKETED DEBTOR
Total:		8		\$1,575,002.26

EXHIBIT D-2 - BOOKS AND RECORDS CLAIMS THAT ARE SUBJECT TO PRIOR ORDERS *

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
AMERICLERK INC DBA CONTRACT COUNSEL 1025 N CAMPBELL RD ROYAL OAK, MI 48067	2416	Secured: Priority: Administrative: Unsecured: \$9,658.83 Total: \$9,658.83	03/27/2006	DELPHI CORPORATION (05-44481)
RELATS S A POL IND LA BORDA CALDES DE MONTBUI, 08140 SPAIN	1268	Secured: Priority: Administrative: Unsecured: \$8,016.23 Total: \$8,016.23	12/27/2005	DELPHI CORPORATION (05-44481)
Total:		2		\$17,675.06

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																									
Claim: 2142 Date Filed: 02/27/2006 Docketed Total: \$252,194.22 Filing Creditor Name and Address: ASM CAPITAL AS ASSIGNEE FOR ROBINSON INDUSTRIES INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11566	Claim Holder Name and Address ASM CAPITAL AS ASSIGNEE FOR ROBINSON INDUSTRIES INC 7600 JERICHO TPKE STE 302 WOODBURY, NY 11566 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$252,194.22</td></tr><tr><td></td><td></td><td></td><td>\$252,194.22</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$252,194.22				\$252,194.22	<table><tr><td></td><td>Modified Total:</td><td>\$232,962.95</td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td>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*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

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Claim: 12701 Date Filed: 07/28/2006 Docketed Total: \$90,000.68 Filing Creditor Name and Address: CANON USA INC 1 CANON PLZ LAKE SUCCESS, NY 11042-1198	Claim Holder Name and Address CANON USA INC 1 CANON PLZ LAKE SUCCESS, NY 11042-1198 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$90,000.68</td></tr><tr><td></td><td></td><td></td><td>\$90,000.68</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$90,000.68				\$90,000.68	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$87,914.84</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><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*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 1372 Date Filed: 12/29/2005 Docketed Total: \$1,144,684.57 Filing Creditor Name and Address: LUNT MANUFACTURING COMPANY INC 601 605 LUNT AVE SCHAUMBURG, IL 60193	Claim Holder Name and Address STONEHILL INSTITUTIONAL PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$1,144,684.57</td></tr><tr><td></td><td></td><td></td><td>\$1,144,684.57</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$1,144,684.57				\$1,144,684.57	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,142,129.02</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,142,129.02</td></tr><tr><td></td><td></td><td></td><td>\$1,142,129.02</td></tr></table>			Modified Total:	\$1,142,129.02	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,142,129.02				\$1,142,129.02
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
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			\$1,144,684.57																											
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,142,129.02																											
			\$1,142,129.02																											
Claim: 1753 Date Filed: 02/02/2006 Docketed Total: \$17,602.50 Filing Creditor Name and Address: MAGNECO METREL INC 223 INTERSTATE RD ADDISON, IL 60101	Claim Holder Name and Address MAGNECO METREL INC 223 INTERSTATE RD ADDISON, IL 60101 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$17,602.50</td></tr><tr><td></td><td></td><td></td><td>\$17,602.50</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$17,602.50				\$17,602.50	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$9,902.50</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$9,902.50</td></tr><tr><td></td><td></td><td></td><td>\$9,902.50</td></tr></table>			Modified Total:	\$9,902.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$9,902.50				\$9,902.50
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$17,602.50																											
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<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$9,902.50																											
			\$9,902.50																											
Claim: 7339 Date Filed: 06/02/2006 Docketed Total: \$16,288.93 Filing Creditor Name and Address: MULTIBASE INC C O DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686	Claim Holder Name and Address MULTIBASE INC C O DOW CORNING CORPORATION 2200 W SALZBURG RD MIDLAND, MI 48686 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$16,288.93</td></tr><tr><td></td><td></td><td></td><td>\$16,288.93</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$16,288.93				\$16,288.93	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$16,288.93</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$16,288.93</td></tr><tr><td></td><td></td><td></td><td>\$16,288.93</td></tr></table>			Modified Total:	\$16,288.93	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$16,288.93				\$16,288.93
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481			\$16,288.93																											
			\$16,288.93																											
		Modified Total:	\$16,288.93																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$16,288.93																											
			\$16,288.93																											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																															
Claim: 11290 Date Filed: 07/27/2006 Docketed Total: \$28,550.00 Filing Creditor Name and Address: PACER GLOBAL LOGISTICS INC 6805 PERIMETER DR PO BOX 8104 DUBLIN, OH 43016	Claim Holder Name and Address PACER GLOBAL LOGISTICS INC 6805 PERIMETER DR PO BOX 8104 DUBLIN, OH 43016 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td></td><td>\$28,550.00</td></tr><tr><td></td><td></td><td></td><td>\$28,550.00</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481			\$28,550.00				\$28,550.00	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$25,390.00</td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><td></td><td></td><td></td></tr><tr><td></td><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*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-1 - CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div> <div>Claim: 14267</div> <div>Date Filed: 07/31/2006</div> <div>Docketed Total: \$113,416.75</div> <div>Filing Creditor Name and Address:</div> <div> <div>ROBIN INDUSTRIES INC</div> <div>TECHNICAL SERVICES GROUP</div> <div>ROBIN INDUSTRIES INC</div> <div>1265 W 65 ST</div> <div>CLEVELAND, OH 44102</div> </div> </div>	<div> <div>Claim Holder Name and Address</div> <div> <div>ROBIN INDUSTRIES INC TECHNICAL SERVICES GROUP</div> <div>ROBIN INDUSTRIES INC</div> <div>1265 W 65 ST</div> <div>CLEVELAND, OH 44102</div> </div> <div> <div>Docketed Total:</div> <div>\$113,416.75</div> </div> <div> <div>Case Number*</div> <div>05-44640</div> </div> <div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> <div> <div></div> <div></div> <div>\$113,416.75</div> </div> </div> </div>	<div> <div>Modified Total:</div> <div>\$97,345.56</div> </div> <div> <div>Case Number*</div> <div>05-44640</div> </div> <div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> <div> <div></div> <div></div> <div>\$97,345.56</div> </div> </div>
		<div>Total Claims to be Modified: 13</div> <div>Total Amount as Docketed: \$2,338,689.95</div> <div>Total Amount as Modified: \$2,017,090.93</div>

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 15139 Date Filed: 07/31/2006 Docketed Total: \$59,414.30 Filing Creditor Name and Address: AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306	Claim Holder Name and Address AMERICAN COIL SPRING COMPANY MILLER JOHNSON PO BOX 306 GRAND RAPIDS, MI 49501-0306 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$59,414.30</td></tr><tr><td></td><td></td><td></td><td>\$59,414.30</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$59,414.30				\$59,414.30	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$51,678.10</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$6,798.05</td><td>\$44,880.05</td></tr><tr><td></td><td></td><td>\$6,798.05</td><td>\$44,880.05</td></tr></table>			Modified Total:	\$51,678.10	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$6,798.05	\$44,880.05			\$6,798.05	\$44,880.05
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$59,414.30																											
			\$59,414.30																											
		Modified Total:	\$51,678.10																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$6,798.05	\$44,880.05																											
		\$6,798.05	\$44,880.05																											
Claim: 16733 Date Filed: 10/17/2005 Docketed Total: \$15,181.24 Filing Creditor Name and Address: DAISHINKU AMERICA CORP DBA KDS AMERICA GOLDMAN SACHS CREDIT PARTNERS LP 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	Claim Holder Name and Address DAISHINKU AMERICA CORP DBA KDS AMERICA GOLDMAN SACHS CREDIT PARTNERS LP 30 HUDSON 17TH FL JERSEY CITY, NJ 07302 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$15,181.24</td><td></td></tr><tr><td></td><td></td><td>\$15,181.24</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$15,181.24				\$15,181.24		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$15,181.24</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$15,181.24</td><td></td></tr><tr><td></td><td></td><td>\$15,181.24</td><td></td></tr></table>			Modified Total:	\$15,181.24	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$15,181.24				\$15,181.24	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$15,181.24																												
		\$15,181.24																												
		Modified Total:	\$15,181.24																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$15,181.24																												
		\$15,181.24																												
Claim: 2350 Date Filed: 03/21/2006 Docketed Total: \$222,736.28 Filing Creditor Name and Address: FEDERAL SCREW WORKS 20229 9 MILE RD SAINT CLAIR SHORES, MI 48080-1775	Claim Holder Name and Address FEDERAL SCREW WORKS 20229 9 MILE RD SAINT CLAIR SHORES, MI 48080-1775 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$4,013.35</td><td>\$218,722.93</td></tr><tr><td></td><td></td><td>\$4,013.35</td><td>\$218,722.93</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$4,013.35	\$218,722.93			\$4,013.35	\$218,722.93	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$216,117.26</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$4,013.35</td><td>\$212,103.91</td></tr><tr><td></td><td></td><td>\$4,013.35</td><td>\$212,103.91</td></tr></table>			Modified Total:	\$216,117.26	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$4,013.35	\$212,103.91			\$4,013.35	\$212,103.91
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$4,013.35	\$218,722.93																											
		\$4,013.35	\$218,722.93																											
		Modified Total:	\$216,117.26																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$4,013.35	\$212,103.91																											
		\$4,013.35	\$212,103.91																											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 12366 Date Filed: 07/28/2006 Docketed Total: \$279,597.43 Filing Creditor Name and Address: GKN SINTER METALS INC ATTEN GENERAL COUNSEL 3300 UNIVERSITY DR AUBURN HILLS, MI 48326	Claim Holder Name and Address DEUTSCHE BANK SECURITIES INC 60 WALL ST 3RD FL NEW YORK, NY 10005 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$279,597.43</td></tr><tr><td></td><td></td><td></td><td>\$279,597.43</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$279,597.43				\$279,597.43	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$279,597.43</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$43,913.00</td><td>\$235,684.43</td></tr><tr><td></td><td></td><td>\$43,913.00</td><td>\$235,684.43</td></tr></table>			Modified Total:	\$279,597.43	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$43,913.00	\$235,684.43			\$43,913.00	\$235,684.43
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$279,597.43																											
			\$279,597.43																											
		Modified Total:	\$279,597.43																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$43,913.00	\$235,684.43																											
		\$43,913.00	\$235,684.43																											
Claim: 16731 Date Filed: 10/12/2005 Docketed Total: \$13,494.00 Filing Creditor Name and Address: JOHNSON BATTERY COMPANY INC PO BOX 909 9840 US HWY 19 ZEBULON, GA 30295	Claim Holder Name and Address JOHNSON BATTERY COMPANY INC PO BOX 909 9840 US HWY 19 ZEBULON, GA 30295 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$13,494.00</td><td></td></tr><tr><td></td><td></td><td>\$13,494.00</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$13,494.00				\$13,494.00		<table><tr><td></td><td></td><td>Modified Total:</td><td>\$13,494.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$13,494.00</td><td></td></tr><tr><td></td><td></td><td>\$13,494.00</td><td></td></tr></table>			Modified Total:	\$13,494.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$13,494.00				\$13,494.00	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$13,494.00																												
		\$13,494.00																												
		Modified Total:	\$13,494.00																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$13,494.00																												
		\$13,494.00																												
Claim: 14404 Date Filed: 07/31/2006 Docketed Total: \$1,204,920.60 Filing Creditor Name and Address: KOSTAL OF MEXICANA S A DE C V 40950 WOODWARD AVE STE 100 BLOOMFIELD HILLS, MI 48304	Claim Holder Name and Address SPCP GROUP LLC AS AGENT FOR SILVER POINT CAPITAL FUND LP AND SILVER POINT CAPITAL OFFSHORE FUND LTD TWO GREENWICH PLZ 1ST FL GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,204,920.60</td></tr><tr><td></td><td></td><td></td><td>\$1,204,920.60</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,204,920.60				\$1,204,920.60	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,201,739.44</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$11,188.73</td><td>\$1,190,550.71</td></tr><tr><td></td><td></td><td>\$11,188.73</td><td>\$1,190,550.71</td></tr></table>			Modified Total:	\$1,201,739.44	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$11,188.73	\$1,190,550.71			\$11,188.73	\$1,190,550.71
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,204,920.60																											
			\$1,204,920.60																											
		Modified Total:	\$1,201,739.44																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$11,188.73	\$1,190,550.71																											
		\$11,188.73	\$1,190,550.71																											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
Claim: 1371 Date Filed: 12/29/2005 Docketed Total: \$298,662.43 Filing Creditor Name and Address: LUNT MANUFACTURING COMPANY INC 601 605 LUNT AVE SCHAUMBURG, IL 60193	Claim Holder Name and Address STONEHILL INSTITUTIONAL PARTNERS LP 885 THIRD AVE 30TH FL NEW YORK, NY 10022 <u>Case Number*</u> 05-44481 <u>Secured</u> <u>Priority</u> <u>Unsecured</u> \$298,662.43 \$298,662.43	

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 14262 Date Filed: 07/31/2006 Docketed Total: \$168,006.39 Filing Creditor Name and Address: ROBIN INDUSTRIES INC BERLIN DIVISION ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Claim Holder Name and Address ROBIN INDUSTRIES INC BERLIN DIVISION ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$27,814.26</td><td></td><td>\$140,192.13</td></tr><tr><td></td><td>\$27,814.26</td><td></td><td>\$140,192.13</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$27,814.26		\$140,192.13		\$27,814.26		\$140,192.13	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640	\$27,814.26		\$140,192.13											
	\$27,814.26		\$140,192.13											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 14271 Date Filed: 07/31/2006 Docketed Total: \$863,539.71 Filing Creditor Name and Address: ROBIN INDUSTRIES INC FREDERICKSBURG FACILITY ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102	Claim Holder Name and Address ROBIN INDUSTRIES INC FREDERICKSBURG FACILITY ROBIN INDUSTRIES INC 1265 W 65 ST CLEVELAND, OH 44102 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td>\$81,341.20</td><td></td><td>\$782,198.51</td></tr><tr><td></td><td>\$81,341.20</td><td></td><td>\$782,198.51</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640	\$81,341.20		\$782,198.51		\$81,341.20		\$782,198.51	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640	\$81,341.20		\$782,198.51											
	\$81,341.20		\$782,198.51											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-2 - MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 10682 Date Filed: 07/26/2006 Docketed Total: \$1,569,568.55 Filing Creditor Name and Address: STMICROELECTRONICS INC FKA SGS THOMPSON MICROELECTRONICS THOMPSON & KNIGHT LLP 333 CLAY ST STE 3300 HOUSTON, TX 77002	Claim Holder Name and Address LONGACRE MASTER FUND LTD C O US BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES 1420 FIFTH AVE 7TH FL SEATTLE, WA 98101 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$1,454,529.30</td></tr><tr><td></td><td></td><td></td><td>\$1,454,529.30</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$1,454,529.30				\$1,454,529.30	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$1,454,529.30</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$153,204.95</td><td>\$1,301,324.35</td></tr><tr><td></td><td></td><td>\$153,204.95</td><td>\$1,301,324.35</td></tr></table>			Modified Total:	\$1,454,529.30	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$153,204.95	\$1,301,324.35			\$153,204.95	\$1,301,324.35
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$1,454,529.30																											
			\$1,454,529.30																											
		Modified Total:	\$1,454,529.30																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640		\$153,204.95	\$1,301,324.35																											
		\$153,204.95	\$1,301,324.35																											
	Claim Holder Name and Address STMICROELECTRONICS INC FKA SGS THOMPSON MICROELECTRONICS THOMPSON & KNIGHT LLP 333 CLAY ST STE 3300 HOUSTON, TX 77002 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$115,039.25</td></tr><tr><td></td><td></td><td></td><td>\$115,039.25</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$115,039.25				\$115,039.25	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$115,039.25</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$115,039.25</td></tr><tr><td></td><td></td><td></td><td>\$115,039.25</td></tr></table>			Modified Total:	\$115,039.25	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$115,039.25				\$115,039.25
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$115,039.25																											
			\$115,039.25																											
		Modified Total:	\$115,039.25																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$115,039.25																											
			\$115,039.25																											
Claim: 16730 Date Filed: 10/10/2005 Docketed Total: \$28,575.50 Filing Creditor Name and Address: WELLMAN INC SHUMAKER LOOP & KENDRICK LLP 128 S TRYON ST STE 1800 CHARLOTTE, NC 28202	Claim Holder Name and Address WELLMAN INC SHUMAKER LOOP & KENDRICK LLP 128 S TRYON ST STE 1800 CHARLOTTE, NC 28202 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$28,575.50</td><td></td></tr><tr><td></td><td></td><td>\$28,575.50</td><td></td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$28,575.50				\$28,575.50		 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$28,575.50</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44567</td><td></td><td>\$28,575.50</td><td></td></tr><tr><td></td><td></td><td>\$28,575.50</td><td></td></tr></table>			Modified Total:	\$28,575.50	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567		\$28,575.50				\$28,575.50	
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$28,575.50																												
		\$28,575.50																												
		Modified Total:	\$28,575.50																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44567		\$28,575.50																												
		\$28,575.50																												
		Total Claims to be Modified: 16 Total Amount as Docketed: \$6,370,994.69 Total Amount as Modified: \$5,590,633.94																												

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT E-3 - MODIFIED CLAIMS ASSERTING RECLAMATION THAT ARE SUBJECT TO PRIOR ORDERS **

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div> <div> Claim: 16684 Date Filed: 10/13/2005 Docketed Total: \$ 14,880.00 Filing Creditor Name and Address: TESSIER MACHINE CO 526 MAIN ST HUDSON, MA 01749 </div> </div>	<div> <div> <div> Claim Holder Name and Address TESSIER MACHINE CO 526 MAIN ST HUDSON, MA 01749 </div> <div> Docketed Total: \$14,880.00 </div> </div> <div> <div> <div> <div> <div> Case Number* Secured Priority Unsecured </div> <div> 05-44481 <div></div> <div></div> <div></div> </div> </div> <div> <div></div> <div></div> <div>\$14,880.00</div> <div></div> </div> </div> <div> <div></div> <div></div> <div>\$14,880.00</div> <div></div> </div> </div> </div> </div>	<div> <div> <div> Modified Total: \$14,880.00 </div> </div> <div> <div> <div> <div> <div> Case Number* Secured Priority Unsecured </div> <div> 05-44511 <div></div> <div></div> <div></div> </div> </div> <div> <div></div> <div></div> <div>\$14,880.00</div> <div></div> </div> </div> <div> <div></div> <div></div> <div>\$14,880.00</div> <div></div> </div> </div> </div> </div>
		<div> <div> <div> Total Claims to be Modified: 1 Total Amount as Docketed: \$14,880.00 Total Amount as Modified: \$ 14,880.00 </div> </div> </div>

*See Exhibit G for a listing of debtor entities by case number.

Page 1 of 1

**The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

EXHIBIT F-1 - ADJOURNED EQUITY CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PENNEY JAMES 445 N KING ST XENIA, OH 45385-2207	11395	Secured: Priority: Administrative: Unsecured: \$115,276.00 Total: \$115,276.00	07/27/2006	DELPHI CORPORATION (05-44481)
Total:		1		\$115,276.00

EXHIBIT F-2 - ADJOURNED BOOKS AND RECORDS CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
PREFERRED SOURCING LLC ONE INDIANA SQ STE 3500 INDIANAPOLIS, IN 46204	11531	Secured: \$97,416.63 Priority: Administrative: Unsecured: _____ Total: \$97,416.63	07/27/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)
US DEPT OF HEALTH AND HUMAN SERVICES SOUTHERN DISTRICT OF NEW YORK 86 CHAMBERS ST NEW YORK, NY 10007	2578	Secured: Priority: Administrative: Unsecured: \$65,799.34 Total: \$65,799.34	04/06/2006	DELPHI AUTOMOTIVE SYSTEMS (HOLDING), INC (05-44596)

Total: 2 \$163,215.97

EXHIBIT F-3 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																												
Claim: 6844 Date Filed: 05/25/2006 Docketed Total: \$2,773,276.88 Filing Creditor Name and Address: AMBRAKE CORPORATION DICKINSON WRIGHT PLLC 301 LIBERTY STE 500 ANN ARBOR, MI 48204-2266	Claim Holder Name and Address SPECIAL SITUATIONS INVESTING GROUP INC C O GOLDMAN SACHS & CO 85 BROAD ST 27TH FL NEW YORK, NY 10004 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,773,276.88</td></tr><tr><td></td><td></td><td></td><td>\$2,773,276.88</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,773,276.88				\$2,773,276.88	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$2,768,486.44</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$2,768,486.44</td></tr><tr><td></td><td></td><td></td><td>\$2,768,486.44</td></tr></table>			Modified Total:	\$2,768,486.44	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$2,768,486.44				\$2,768,486.44
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$2,773,276.88																											
			\$2,773,276.88																											
		Modified Total:	\$2,768,486.44																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$2,768,486.44																											
			\$2,768,486.44																											
Claim: 1406 Date Filed: 12/30/2005 Docketed Total: \$314,170.07 Filing Creditor Name and Address: AUTOPARTES DE PRECISION A DIV OF MINIATURE PRECISION COMPONENTS 100 WISCONSIN ST PO BOX 1901 WALWORTH, WI 53184	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$66,206.62</td><td>\$247,963.45</td></tr><tr><td></td><td></td><td>\$66,206.62</td><td>\$247,963.45</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$66,206.62	\$247,963.45			\$66,206.62	\$247,963.45	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$261,685.90</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$261,685.90</td></tr><tr><td></td><td></td><td></td><td>\$261,685.90</td></tr></table>			Modified Total:	\$261,685.90	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$261,685.90				\$261,685.90
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44481		\$66,206.62	\$247,963.45																											
		\$66,206.62	\$247,963.45																											
		Modified Total:	\$261,685.90																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$261,685.90																											
			\$261,685.90																											
Claim: 10386 Date Filed: 07/24/2006 Docketed Total: \$315,699.49 Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830	Claim Holder Name and Address CONTRARIAN FUNDS LLC AS ASSIGNEE OF COLUMBIA INDUSTRIAL SALES CORP 411 W PUTNAM AVE STE 225 GREENWICH, CT 06830 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$315,699.49</td></tr><tr><td></td><td></td><td></td><td>\$315,699.49</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$315,699.49				\$315,699.49	 <table><tr><td></td><td></td><td>Modified Total:</td><td>\$156,742.12</td></tr></table> <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$156,742.12</td></tr><tr><td></td><td></td><td></td><td>\$156,742.12</td></tr></table>			Modified Total:	\$156,742.12	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$156,742.12				\$156,742.12
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$315,699.49																											
			\$315,699.49																											
		Modified Total:	\$156,742.12																											
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																											
05-44640			\$156,742.12																											
			\$156,742.12																											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-3 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																																
Claim: 10598 Date Filed: 07/25/2006 Docketed Total: \$172,287.79 Filing Creditor Name and Address: E I DU PONT DE NEMOURS AND COMPANY DUPONT DUPONT LEGAL D 4026 1007 MARKET ST WILMINGTON, DE 19898	Claim Holder Name and Address LATIGO MASTER FUND LTD 590 MADISON AVE 9TH FL NEW YORK, NY 10022 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44624</td><td></td><td></td><td>\$172,287.79</td></tr><tr><td></td><td></td><td></td><td>\$172,287.79</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624			\$172,287.79				\$172,287.79	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$172,287.79</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44624</td><td></td><td></td><td>\$15,808.68</td></tr><tr><td>05-44640</td><td></td><td></td><td>\$156,479.11</td></tr><tr><td></td><td></td><td></td><td>\$172,287.79</td></tr></table>			Modified Total:	\$172,287.79	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44624			\$15,808.68	05-44640			\$156,479.11				\$172,287.79
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44624			\$172,287.79																															
			\$172,287.79																															
		Modified Total:	\$172,287.79																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44624			\$15,808.68																															
05-44640			\$156,479.11																															
			\$172,287.79																															
Claim: 1407 Date Filed: 12/30/2005 Docketed Total: \$948,811.79 Filing Creditor Name and Address: MINIATURE PRECISION COMPONENTS 100 WISCONSIN ST PO BOX 1901 WALWORTH, WI 53184	Claim Holder Name and Address HAIN CAPITAL HOLDINGS LLC 301 RTE 17 6TH FL RUTHERFORD, NJ 07070 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44481</td><td></td><td>\$239,745.37</td><td>\$709,066.42</td></tr><tr><td></td><td></td><td>\$239,745.37</td><td>\$709,066.42</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44481		\$239,745.37	\$709,066.42			\$239,745.37	\$709,066.42	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$824,986.00</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$824,986.00</td></tr><tr><td></td><td></td><td></td><td>\$824,986.00</td></tr></table>			Modified Total:	\$824,986.00	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$824,986.00				\$824,986.00				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44481		\$239,745.37	\$709,066.42																															
		\$239,745.37	\$709,066.42																															
		Modified Total:	\$824,986.00																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$824,986.00																															
			\$824,986.00																															
Claim: 15423 Date Filed: 07/31/2006 Docketed Total: \$6,153,413.36 Filing Creditor Name and Address: SPECIAL SITUATIONS INVESTING GROUP INC C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302	Claim Holder Name and Address SPECIAL SITUATIONS INVESTING GROUP INC C O GOLDMAN SACHS & CO 30 HUDSON 17TH FL JERSEY CITY, NJ 07302 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$6,153,413.36</td></tr><tr><td></td><td></td><td></td><td>\$6,153,413.36</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$6,153,413.36				\$6,153,413.36	<table><tr><td></td><td></td><td>Modified Total:</td><td>\$5,858,665.54</td></tr><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td></td><td>\$5,858,665.54</td></tr><tr><td></td><td></td><td></td><td>\$5,858,665.54</td></tr></table>			Modified Total:	\$5,858,665.54	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640			\$5,858,665.54				\$5,858,665.54				
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$6,153,413.36																															
			\$6,153,413.36																															
		Modified Total:	\$5,858,665.54																															
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																															
05-44640			\$5,858,665.54																															
			\$5,858,665.54																															

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-3 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div> <div>Claim: 12223</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$59,964.21</div> <div>Filing Creditor Name and Address:</div> <div> <div>WESCO DISTRIBUTION INC</div> <div>225 W STATION SQUARE DR STE 700</div> <div>700</div> <div>PITTSBURGH, PA 15219</div> </div> </div>	<div> <div>Claim Holder Name and Address</div> <div> <div>WESCO DISTRIBUTION INC</div> <div>225 W STATION SQUARE DR STE 700</div> <div>PITTSBURGH, PA 15219</div> </div> <div> <div>Docketed Total:</div> <div>\$59,964.21</div> </div> <div> <div>Case Number*</div> <div>05-44481</div> </div> <div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> <div> <div>\$59,964.21</div> <div>\$59,964.21</div> </div> </div> </div>	<div> <div>Modified Total:</div> <div>\$28,828.75</div> </div> <div> <div>Case Number*</div> <div>05-44640</div> </div> <div> <div>Secured</div> <div>Priority</div> <div>Unsecured</div> <div> <div>\$28,828.75</div> <div>\$28,828.75</div> </div> </div>
		<div> <div>Total Claims to be Modified: 7</div> <div>Total Amount as Docketed: \$10,737,623.59</div> <div>Total Amount as Modified: \$10,071,682.54</div> </div>

EXHIBIT F-4 - ADJOURNED MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED																								
<div>Claim: 12688</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$878,079.89</div> <div>Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF AVON RUBBER & PLASTICS INC 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF AVON RUBBER & PLASTICS INC 411 WEST PUTNAM AVE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$878,079.89</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td>\$229,002.33</td><td>\$649,077.56</td></tr><tr><td></td><td></td><td>\$229,002.33</td><td>\$649,077.56</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$229,002.33	\$649,077.56			\$229,002.33	\$649,077.56	<div>Modified Total: \$790,350.09</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td>\$16,813.28</td><td>\$773,536.81</td></tr><tr><td></td><td></td><td>\$16,813.28</td><td>\$773,536.81</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$16,813.28	\$773,536.81			\$16,813.28	\$773,536.81
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$229,002.33	\$649,077.56																							
		\$229,002.33	\$649,077.56																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$16,813.28	\$773,536.81																							
		\$16,813.28	\$773,536.81																							
<div>Claim: 12687</div> <div>Date Filed: 07/28/2006</div> <div>Docketed Total: \$1,510,230.74</div> <div>Filing Creditor Name and Address: CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</div>	<div>Claim Holder Name and Address</div> <div>CONTRARIAN FUNDS LLC AS ASSIGNEE OF CADILLAC RUBBER & PLASTICS INC ATTN ALPA JIMENEZ 411 WEST PUTNAM AVENUE STE 225 GREENWICH, CT 06830</div> <div>Docketed Total: \$1,510,230.74</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td>\$486,583.11</td><td>\$1,023,647.63</td></tr><tr><td></td><td></td><td>\$486,583.11</td><td>\$1,023,647.63</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$486,583.11	\$1,023,647.63			\$486,583.11	\$1,023,647.63	<div>Modified Total: \$1,036,820.55</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44640</td><td></td><td>\$82,200.00</td><td>\$954,620.55</td></tr><tr><td></td><td></td><td>\$82,200.00</td><td>\$954,620.55</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$82,200.00	\$954,620.55			\$82,200.00	\$954,620.55
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$486,583.11	\$1,023,647.63																							
		\$486,583.11	\$1,023,647.63																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44640		\$82,200.00	\$954,620.55																							
		\$82,200.00	\$954,620.55																							
<div>Claim: 10596</div> <div>Date Filed: 07/25/2006</div> <div>Docketed Total: \$123,481.26</div> <div>Filing Creditor Name and Address: E I DU PONT DE NEMOURS AND COMPANY DUPONT DUPONT LEGAL D 4026 1007 MARKET ST WILMINGTON, DE 19898</div>	<div>Claim Holder Name and Address</div> <div>LATIGO MASTER FUND LTD 590 MADISON AVE 9TH FL NEW YORK, NY 10022</div> <div>Docketed Total: \$123,481.26</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44567</td><td></td><td></td><td>\$123,481.26</td></tr><tr><td></td><td></td><td></td><td>\$123,481.26</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567			\$123,481.26				\$123,481.26	<div>Modified Total: \$74,857.26</div> <div><table><tr><th><u>Case Number*</u></th><th><u>Secured</u></th><th><u>Priority</u></th><th><u>Unsecured</u></th></tr><tr><td>05-44567</td><td></td><td>\$1,332.42</td><td>\$73,524.84</td></tr><tr><td></td><td></td><td>\$1,332.42</td><td>\$73,524.84</td></tr></table></div>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44567		\$1,332.42	\$73,524.84			\$1,332.42	\$73,524.84
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567			\$123,481.26																							
			\$123,481.26																							
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>																							
05-44567		\$1,332.42	\$73,524.84																							
		\$1,332.42	\$73,524.84																							

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-4 - ADJOURNED MODIFIED CLAIMS ASSERTING RECLAMATION

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED												
Claim: 15140 Date Filed: 07/31/2006 Docketed Total: \$230,129.45 Filing Creditor Name and Address: GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE COOLIGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402	Claim Holder Name and Address GMD INDUSTRIES LLC DBA PRODUCTION SCREW MACHINE COOLIGE WALL CO LPA 33 W 1ST ST STE 600 DAYTON, OH 45402 <table><tr><td><u>Case Number*</u></td><td><u>Secured</u></td><td><u>Priority</u></td><td><u>Unsecured</u></td></tr><tr><td>05-44640</td><td></td><td>\$136,420.72</td><td>\$93,708.73</td></tr><tr><td></td><td></td><td>\$136,420.72</td><td>\$93,708.73</td></tr></table>	<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>	05-44640		\$136,420.72	\$93,708.73			\$136,420.72	\$93,708.73	 <
<u>Case Number*</u>	<u>Secured</u>	<u>Priority</u>	<u>Unsecured</u>											
05-44640		\$136,420.72	\$93,708.73											
		\$136,420.72	\$93,708.73											

*See Exhibit G for a listing of debtor entities by case number.

EXHIBIT F-5 - ADJOURNED CLAIMS SUBJECT TO MODIFICATION THAT ARE SUBJECT TO PRIOR ORDERS **

CLAIM TO BE MODIFIED	CLAIM AS DOCKETED	CLAIM AS MODIFIED
<div> <div> Claim: 10257 Date Filed: 07/21/2006 Docketed Total: \$ 819,654.23 Filing Creditor Name and Address: QUAKER CHEMICAL CORPORATION DRINKER BIDDLE & REATH LLP ONE LOGAN SQUARE 18TH & CHERRY ST PHILADELPHIA, PA 19103 </div> </div>	<div> <div> <div>Claim Holder Name and Address</div> <div> JPMORGAN CHASE BANK NA 4 NEW YORK PLAZA FL 16 NEW YORK, NY 10004-2413 </div> </div> <div> Docketed Total: \$819,654.23 </div> </div> <div> <div> <div>Case Number*</div> <div>05-44640</div> </div> <div> <div>Secured</div> <div></div> </div> <div> <div>Priority</div> <div></div> </div> <div> <div>Unsecured</div> <div>\$819,654.23</div> </div> <div> <div></div> <div>\$819,654.23</div> </div> </div>	<div> <div> <div>Modified Total: \$762,473.00</div> </div> <div> <div> <div>Case Number*</div> <div>05-44640</div> </div> <div> <div>Secured</div> <div></div> </div> <div> <div>Priority</div> <div></div> </div> <div> <div>Unsecured</div> <div>\$762,473.00</div> </div> <div> <div></div> <div>\$762,473.00</div> </div> </div> <div> <div> <div>Total Claims to be Modified: 1</div> <div>Total Amount as Docketed: \$819,654.23</div> <div>Total Amount as Modified: \$ 762,473.00</div> </div> </div> </div>

*See Exhibit G for a listing of debtor entities by case number.

Page 1 of 1

**The asserted and docketed debtor, classification, and amount reflected in the "Claim As Docketed" column on this Exhibit is as asserted in the proof of claim filed with the Court. However, all of the proofs of claim on this Exhibit have been ordered modified with respect to the debtor and/or classification and/or amount pursuant to prior omnibus claims objection orders. This Exhibit does not reflect the debtor, classification, and amount as modified in prior omnibus claims objections orders.

In re Delphi Corporation, et al.

Twenty-Third Omnibus Claims Objection

Case No. 05-44481 (RDD)

Exhibit G - Debtor Entity Reference

CASE NUMBER	DEBTOR ENTITY
05-44511	DELPHI MEDICAL SYSTEMS TEXAS CORPORATION
05-44567	DELPHI MECHATRONIC SYSTEMS, INC.
05-44624	DELPHI CONNECTION SYSTEMS
05-44640	DELPHI AUTOMOTIVE SYSTEMS LLC

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007 DISALLOWING
AND EXPUNGING (A) DUPLICATE CLAIM, (B) CERTAIN EQUITY CLAIMS, (C)
INSUFFICIENTLY DOCUMENTED CLAIM, (D) CERTAIN CLAIMS NOT REFLECTED ON
DEBTORS' BOOKS AND RECORDS, AND (E) CERTAIN CLAIMS SUBJECT TO
MODIFICATION, MODIFIED CLAIMS ASSERTING RECLAMATION, CLAIM SUBJECT
TO MODIFICATION THAT IS SUBJECT TO PRIOR ORDER, AND MODIFIED CLAIM
ASSERTING RECLAMATION THAT IS SUBJECT TO PRIOR ORDER IDENTIFIED
IN TWENTY-THIRD OMNIBUS CLAIMS OBJECTION

("TWENTY-THIRD OMNIBUS CLAIMS OBJECTION ORDER")

Upon the Twenty-Third Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And
Fed. R. Bankr. P. 3007 To (A) Duplicate Claim, (B) Certain Equity Claims, (C) Insufficiently
Documented Claim, (D) Certain Claims Not Reflected On Debtors' Books And Records, And (E)
Certain Claims Subject To Modification, Modified Claims Asserting Reclamation, Claim Subject
To Modification That Is Subject To Prior Order, And Modified Claim Asserting Reclamation That
Is Subject To Prior Order, dated November 19, 2007 (the "Twenty-Third Omnibus Claims
Objection"),¹ of Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates,
debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"); and

¹ Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the
Twenty-Third Omnibus Claims Objection.

upon the record of the hearing held on the Twenty-Third Omnibus Claims Objection; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:²

A. Each holder of a claim, as such term is defined in 11 U.S.C. § 101(5) (as to each, a "Claim"), listed on Exhibits A, B-1, B-2, C, D-1, D-2, E-1, E-2, ~~E-3~~, and E-43 hereto was properly and timely served with a copy of the Twenty-Third Omnibus Claims Objection, a personalized Notice Of Objection To Claim, a copy of the Order Pursuant to 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims (Docket No. 6089) (the "Claims Objection Procedures Order"), the proposed order granting the Twenty-Third Omnibus Claims Objection, and notice of the deadline for responding to the Twenty-Third Omnibus Claims Objection. No other or further notice of the Twenty-Third Omnibus Claims Objection is necessary.

B. This Court has jurisdiction over the Twenty-Third Omnibus Claims Objection pursuant to 28 U.S.C. §§ 157 and 1334. The Twenty-Third Omnibus Claims Objection is a core proceeding under 28 U.S.C. § 157(b)(2). Venue of these cases and the Twenty-Third Omnibus Claims Objection in this district is proper under 28 U.S.C. §§ 1408 and 1409.

² Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

C. The Claim listed on Exhibit A hereto under the column heading "Claim To Be Expunged" is a duplicate of another Claim filed with this Court (the "Duplicate Claim").

D. The Claims listed on Exhibit B-1 hereto were filed by holders of Delphi common stock solely on account of their stock holdings (the "Equity Claims").

E. The Claim listed on Exhibit B-2 hereto was filed by a holder of Delphi common stock solely on account of its stock holdings and was untimely filed pursuant to the Bar Date Order (the "Untimely Equity Claim").

F. The Claim listed on Exhibit C contains insufficient documentation to support the Claim asserted (the "Insufficiently Documented Claim").

G. The Claims listed on Exhibit D-1 hereto contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims").

H. The Claims listed on Exhibit D-2 hereto were modified pursuant to a prior order and contain liabilities or dollar amounts that are not reflected on the Debtors' books and records (the "Books And Records Claims That Are Subject To Prior Orders").

I. The Claims listed on Exhibit E-1 hereto (a) state the incorrect amount or are overstated, and/or (b) were filed and docketed against the wrong Debtors, and/or (c) incorrectly assert secured or priority status (the "Claims Subject To Modification").

J. The Claims listed on Exhibit E-2 hereto (a) (i) state the incorrect amount or are overstated, including as a result of the assertion of invalid unliquidated claims, and/or (ii) were filed and docketed against the wrong Debtor, and/or (iii)

incorrectly assert secured or priority status and (b) assert a reclamation demand and either (i) the Debtors and the Claimant have entered into a letter agreement pursuant to which the Debtors and the Claimant agreed upon the valid amount of the reclamation demand or (ii) the Claimant is deemed to have consented to the Debtors' determination of the valid amount of the reclamation demand (with respect to (b)(i) and (ii), each, a "Reclamation Agreement"), subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement or consent to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claims Asserting Reclamation").

~~K. The Claim listed on Exhibit E-3 hereto was modified pursuant to a prior order and states the incorrect amount (the "Claim Subject To Modification That Is Subject To Prior Order").~~

K. ~~L. The Claim listed on Exhibit E-4~~ The Claim listed on Exhibit E-3 hereto was modified pursuant to a prior order and (a) was filed and docketed against the wrong Debtor and (b) asserts a reclamation demand with respect to which the Debtors and the Claimant have entered into, or the Claimant has consented to, a Reclamation Agreement that establishes the valid amount of the reclamation demand, subject to the Debtors' right to seek, at any time and notwithstanding the Claimant's agreement to the amount pursuant to the relevant Reclamation Agreement, a judicial determination that certain reserved defenses with respect to the reclamation demand are valid (the "Modified Claim Asserting Reclamation That Is Subject To Prior Order").

L. ~~M.~~ The relief requested in the Twenty-Third Omnibus Claims Objection and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. The "Claim To Be Expunged" listed on Exhibit A hereto is hereby disallowed and expunged in its entirety. The Claim identified on Exhibit A hereto as the "Surviving Claim" shall remain on the Debtors' claims register, but shall remain subject to future objection by the Debtors and other parties-in-interest.

2. Each Equity Claim listed on Exhibit B-1 hereto is hereby disallowed and expunged in its entirety.

3. The Untimely Equity Claim listed on Exhibit B-2 hereto is hereby disallowed and expunged in its entirety.

4. The Insufficiently Documented Claim listed on Exhibit C hereto is hereby disallowed and expunged in its entirety.

5. Each Books And Records Claim listed on Exhibit D-1 hereto is hereby disallowed and expunged in its entirety.

6. Each Books And Records Claim That Is Subject To Prior Orders listed on Exhibit D-2 hereto is hereby disallowed and expunged in its entirety.

7. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-1 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit E-1 hereto shall be entitled to (a) recover for any Claim Subject ~~to~~To Modification in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified"

column on Exhibit E-1 hereto, subject to the Debtors' right to further object to each such Claim Subject ~~to~~To Modification. The Claims Subject ~~to~~To Modification shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

8. Each "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-2 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." No Claimant listed on Exhibit E-2 shall be entitled to (a) recover for any Modified Claim Asserting Reclamation in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit E-2 hereto, and/or (c) assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-2 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation. The Modified Claims Asserting Reclamation shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

~~9. The "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-3 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." The Claimant listed on Exhibit E-3 hereto shall not be entitled to (a) recover for any Claim Subject to Modification That Is Subject to Prior Order in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column, and/or (c)~~

~~assert a Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-3 hereto, subject to the Debtors' right to further object to each such Claim Subject to Modification That Is Subject to Prior Order. The Claim Subject to Modification That Is Subject to Prior Order shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties in interest.~~

9. ~~10. The "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-4 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." The Claimant listed on Exhibit E-4~~The "Claim As Docketed" amount, classification, and Debtor listed on Exhibit E-3 hereto is hereby revised to reflect the amount, classification, and Debtor listed as the "Claim As Modified." The Claimant listed on Exhibit E-3 shall be entitled to (a) recover for the Modified Claim Asserting Reclamation That Is Subject To Prior Order in an amount exceeding the dollar value listed as the "Modified Total" of the Claim, unless the Debtors obtain an order of this Court providing that any Reserved Defense is valid and denying priority status to such Claimant's reclamation demand, and/or (b) assert a classification that is inconsistent with that listed in the "Claim As Modified" column on Exhibit E-4 hereto, and/or (c) assert the Claim against a Debtor whose case number is not listed in the "Claim As Modified" column on Exhibit E-4 hereto, subject to the Debtors' right to further object to each such Modified Claim Asserting Reclamation That Is Subject ~~to~~To Prior Order. The Modified Claims ~~s~~ Asserting Reclamation That Is Subject ~~to~~To Prior Order shall remain on the claims register, and shall remain subject to future objection by the Debtors and other parties-in-interest.

10. ~~11.~~ For clarity, Exhibit E-4 hereto displays the formal name of each of the Debtor entities and their associated bankruptcy case numbers referenced on Exhibits E-1, E-2, E-3, and E-4 and E-3.

11. With respect to each Claim for which a Response to the Twenty-Third Omnibus Claims Objection has been filed and served, and which has not been resolved by the parties, all of which Claims are listed on Exhibits F-1, F-2, F-3, F-4, and F-5 hereto, the hearing regarding the objection to such Claims shall be adjourned to a future date to be noticed by the Debtors consistent with and subject to the Claims Objection Procedures Order; provided, however, that such adjournment shall be without prejudice to the Debtors' right to assert that any such Responses were untimely or otherwise deficient under the Claims Objection Procedures Order.

12. Entry of this order is without prejudice to the Debtors' right to object, on any grounds whatsoever, to any other claims in these chapter 11 cases or to further object to Claims that are the subject of the Twenty-Third Omnibus Claims Objection.

13. Nothing contained herein shall constitute, nor shall it be deemed to constitute, the allowance of any Claim asserted against any of the Debtors.

14. This Court shall retain jurisdiction over the Debtors and the holders of Claims subject to the Twenty-Third Omnibus Claims Objection to hear and determine all matters arising from the implementation of this order.

15. Each of the objections by the Debtors to each Claim addressed in the Twenty-Third Omnibus Claims Objection and attached hereto as Exhibits A, B-1, B-2, C, D-1, D-2, E-1, E-2, E-3, F-1, F-2, F-3, F-4, and ~~EF-4~~5 constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This order shall be deemed a separate order with respect to each Claim that is the subject of the Twenty-Third Omnibus Claims Objection. Any stay of this order shall apply only to the contested matter which involves such Claim and shall not act to stay the applicability or finality of this order with respect to the other contested matters covered hereby.

16. Kurtzman Carson Consultants LLC is hereby directed to serve this order, including exhibits, in accordance with the Claims Objection Procedures Order.

17. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Twenty-Third Omnibus Claims Objection.

Dated: New York, New York
December ___, 2007

UNITED STATES BANKRUPTCY JUDGE

Document comparison done by DeltaView on Wednesday, December 19, 2007 2:54:10 PM

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	Count
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Deletions	20
Moved from	0
Moved to	0
Style change	0
Format changed	0
Total changes	39

EXHIBIT C

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Brown Rudnick Berlack Israels LLP	Robert J. Stark	Seven Times Square		New York	NY	10036	212-209-4800	212-2094801	rstark@brownrudnick.com	Indenture Trustee
Cohen, Weiss & Simon	Bruce Simon	330 W. 42nd Street		New York	NY	10036	212-356-0231	212-695-5436	bsimon@cwsny.com	
Curtis, Mallet-Prevost, Colt & Mosle LLP	Steven J. Reisman	101 Park Avenue		New York	NY	10178-0061	2126966000	2126971559	sreisman@cm-p.com	Counsel to Flextronics International, Inc.; Flextronics International USA, Inc.; Multek Flexible Circuits, Inc.; Sheldahl de Mexico S.A.de C.V.; Northfield Acquisition Co.; Flextronics Asia-Pacific Ltd.; Flextronics Technology (M) Sdn. Bhd
Davis, Polk & Wardwell	Donald Bernstein Brian Resnick	450 Lexington Avenue		New York	NY	10017	212-450-4092 212-450-4213	212-450-3092 212-450-3213	donald.bernstein@dpw.com brian.resnick@dpw.com	Counsel to Debtor's Postpetition Administrative Agent
Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.i.craft@delphi.com	Debtors
Electronic Data Systems Corp.	Michael Nefkens	5505 Corporate Drive MSIA		Troy	MI	48098	248-696-1729	248-696-1739	mike.nefkens@eds.com	Creditor Committee Member
Flextronics International	Carrie L. Schiff	305 Interlocken Parkway		Broomfield	CO	80021	303-927-4853	303-652-4716	cschiff@flextronics.com	Counsel to Flextronics International
Flextronics International USA, Inc.	Paul W. Anderson	2090 Fortune Drive		San Jose	CA	95131	408-428-1308		paul.anderson@flextronics.com	Counsel to Flextronics International USA, Inc.
Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuige@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
FTI Consulting, Inc.	Randall S. Eisenberg	3 Times Square	11th Floor	New York	NY	10036	212-2471010	212-841-9350	randall.eisenberg@fticonsulting.com	Financial Advisors to Debtors
General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
Hodgson Russ LLP	Stephen H. Gross	1540 Broadway	24th Fl	New York	NY	10036	212-751-4300	212-751-0928	sgross@hodgsonruss.com	Counsel to Hexcel Corporation
Honigman Miller Schwartz and Cohn LLP	Frank L. Gorman, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	fgorman@honigman.com	Counsel to General Motors Corporation
Honigman Miller Schwartz and Cohn LLP	Robert B. Weiss, Esq.	2290 First National Building	660 Woodward Avenue	Detroit	MI	48226-3583	313-465-7000	313-465-8000	rweiss@honigman.com	Counsel to General Motors Corporation
Internal Revenue Service	Attn: Insolvency Department	477 Michigan Ave	Mail Stop 15	Detroit	MI	48226	313-628-3648	313-628-3602		Michigan IRS
Internal Revenue Service	Attn: Insolvency Department, Maria Valerio	290 Broadway	5th Floor	New York	NY	10007	212-436-1038	212-436-1931	mariaivalerio@irs.gov	IRS
IUE-CWA	Conference Board Chairman	2360 W. Dorothy Lane	Suite 201	Dayton	OH	45439	937-294-7813	937-294-9164		Creditor Committee Member
Jefferies & Company, Inc.	William Q. Derrough	520 Madison Avenue	12th Floor	New York	NY	10022	212-284-2521	212-284-2470	bderrough@jefferies.com	UCC Professional
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Kramer Levin Naftalis & Frankel LLP	Gordon Z. Novod	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	gnovod@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
Kramer Levin Naftalis & Frankel LLP	Thomas Moers Mayer	1177 Avenue of the Americas		New York	NY	10036	212-715-9100	212-715-8000	tmayer@kramerlevin.com	Counsel Data Systems Corporation; EDS Information Services, LLC
Kurtzman Carson Consultants	Sheryl Betance	2335 Alaska Ave		El Segundo	CA	90245	310-823-9000	310-823-9133	sbetance@kcccllc.com	Noticing and Claims Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Law Debenture Trust of New York	Daniel R. Fisher	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	daniel.fisher@lawdeb.com	Indenture Trustee
Law Debenture Trust of New York	Patrick J. Healy	400 Madison Ave	Fourth Floor	New York	NY	10017	212-750-6474	212-750-1361	patrick.healy@lawdeb.com	Indenture Trustee
McDermott Will & Emery LLP	David D. Cleary	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	dcleary@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Jason J. DeJonker	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	jdejonker@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Mohsin N. Khambati	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	mkhambati@mwe.com	Counsel to Recticel North America, Inc.
McDermott Will & Emery LLP	Peter A. Clark	227 West Monroe Street	Suite 5400	Chicago	IL	60606	312-372-2000	312-984-7700	pclark@mwe.com	Counsel to Recticel North America, Inc.
McTigue Law Firm	Cornish F. Hitchcock	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	conh@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
McTigue Law Firm	J. Brian McTigue	5301 Wisconsin Ave. N.W.	Suite 350	Washington	DC	20015	202-364-6900	202-364-9960	bmctigue@mctiquelaw.com	Counsel to Movant Retirees and Proposed Counsel to The Official Committee of Retirees
Mesirow Financial	Leon Szlezinger	666 Third Ave	21st Floor	New York	NY	10017	212-808-8366	212-682-5015	lszlezinger@mesirrowfinancial.com	UCC Professional
Milbank Tweed Hadley & McCloy LLP	Gregory A Bray Esq Thomas R Kreller Esq James E Till Esq	601 South Figueroa Street	30th Floor	Los Angeles	CA	90017	213-892-4000	213-629-5063	gbray@milbank.com tkreller@milbank.com jtill@milbank.com	Counsel to Cerberus Capital Management LP and Dolce Investments LLC
Morrison Cohen LLP	Joseph T. Moldovan, Esq.	909 Third Avenue		New York	NY	10022	2127358603	9175223103	jmoldovan@morrisoncohen.com	Counsel to Blue Cross and Blue Shield of Michigan
Northeast Regional Office	Mark Schonfeld, Regional Director	3 World Financial Center	Room 4300	New York	NY	10281	212-336-1100	212-336-1323	newyork@sec.gov	Securities and Exchange Commission
Office of New York State	Attorney General Eliot Spitzer	120 Broadway		New York City	NY	10271	212-416-8000	212-416-6075	william.dornbos@oag.state.ny.us	New York Attorney General's Office
O'Melveny & Myers LLP	Robert Siegel	400 South Hope Street		Los Angeles	CA	90071	213-430-6000	213-430-6407	rsiegel@omm.com	Special Labor Counsel
O'Melveny & Myers LLP	Tom A. Jerman, Rachel Janger	1625 Eye Street, NW		Washington	DC	20006	202-383-5300	202-383-5414	tjerman@omm.com	Special Labor Counsel
Pension Benefit Guaranty Corporation	Jeffrey Cohen	1200 K Street, N.W.	Suite 340	Washington	DC	20005	202-326-4020	202-326-4112	garrick.sandra@pbqc.gov efile@pbqc.gov	Counsel to Pension Benefit Guaranty Corporation
Pension Benefit Guaranty Corporation	Ralph L. Landy	1200 K Street, N.W.	Suite 340	Washington	DC	20005-4026	2023264020	2023264112	landy.ralph@pbqc.gov	Chief Counsel to the Pension Benefit Guaranty Corporation
Phillips Nizer LLP	Sandra A. Riemer	666 Fifth Avenue		New York	NY	10103	212-841-0589	212-262-5152	sriemer@phillipsnizer.com	Counsel to Freescale Semiconductor, Inc., f/k/a Motorola Semiconductor Systems
Rothchild Inc.	David L. Resnick	1251 Avenue of the Americas		New York	NY	10020	212-403-3500	212-403-5454	david.resnick@us.rothschild.com	Financial Advisor
Seyfarth Shaw LLP	Robert W. Dremluk	620 Eighth Ave		New York	NY	10018-1405	212-218-5500	212-218-5526	rdremluk@seyfarth.com dbartner@shearman.com	Counsel to Murata Electronics North America, Inc.; Fujikura America, Inc.
Shearman & Sterling LLP	Douglas Bartner, Jill Frizzley	599 Lexington Avenue		New York	NY	10022	212-8484000	212-848-7179	jfrizzley@shearman.com	Local Counsel to the Debtors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----	x	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF ADJOURNMENT OF CLAIMS OBJECTION HEARING WITH RESPECT TO
DEBTORS' OBJECTION TO PROOF OF CLAIM NO. 11910
(CARLISLE ENGINEERED PRODUCTS INC.)

PLEASE TAKE NOTICE that on October 31, 2006, Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), objected to proof of claim number 11910 (the "Proof of Claim") filed by Carlisle Engineered Products Inc. (the "Claimant") pursuant to the Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed.R.Bankr.P. 3007 To Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated By Debtors' Books And Records, And (C) Claims Subject To Modification And (II) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Second Supplemental Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered November 20, 2007 (Docket No. 10994), a claims objection hearing (the "Claims Objection Hearing") for purposes of holding an evidentiary hearing on the merits of the Proof of Claim was scheduled for February 7, 2008, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December 7, 2006 (Docket No. 6089) (the "Order"), the Claims Objection Hearing for purposes of holding an evidentiary hearing on

the merits of the Proof of Claim is hereby adjourned to February 20, 2008, at 10:00 a.m.
(prevailing Eastern time).

PLEASE TAKE FURTHER NOTICE that the Claims Objection Hearing will proceed in accordance with the procedures provided in the Order unless such procedures are modified in accordance with Paragraph 9(k) thereof. Those deadlines calculated based on the hearing date or the notice date shall be calculated based on the February 20, 2008 hearing date or the December 19, 2007 notice date, as applicable, rather than the original February 7, 2008 hearing date or the original December 5, 2007 notice date. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further
adjourn the Hearing at any time at least five business days prior to the scheduled hearing upon
notice to the Court and the Claimant.

Dated: New York, New York
December 19, 2007

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: /s/ John Wm. Butler, Jr.
John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
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New York, New York 10036
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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	
	:
In re	:
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	:
Debtors.	:
	:
-----X	

Chapter 11
Case No. 05-44481 (RDD)
(Jointly Administered)

ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 2002(m),
3007, 7016, 7026, 9006, 9007, AND 9014 ESTABLISHING (I) DATES FOR
HEARINGS REGARDING OBJECTIONS TO CLAIMS AND (II) CERTAIN
NOTICES AND PROCEDURES GOVERNING OBJECTIONS TO CLAIMS

("CLAIM OBJECTION PROCEDURES ORDER")

Upon the Motion For Order Pursuant To 11 U.S.C. §§ 502(b) And 502(c) And
Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For
Hearings Regarding Disallowance Or Estimation Of Claims And (ii) Certain Notices And
Procedures Governing Hearings Regarding Disallowance Or Estimation Of Claims, dated
October 31, 2006 (the "Motion"), of Delphi Corporation and certain of its subsidiaries and
affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the
"Debtors"); and upon the objections to the Motion and the record of the hearing held on the
Motion; and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. Proper, timely, adequate, and sufficient notice of the Motion has been provided, such notice was good, sufficient and appropriate under the particular circumstances, and no other or further notice of the Motion is or shall be required.

B. The Court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334. The Motion is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue of these cases and the Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409.

C. The relief requested in the Motion and granted herein is in the best interests of the Debtors, their estates, their creditors, and other parties-in-interest.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED THAT:

1. This Court shall conduct special periodic hearings on contested claims matters in these cases (the "Claims Hearing Dates"), to be held in Courtroom 610, United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004 unless the Debtors and the parties whose claims are affected are otherwise notified by the Court. The following dates and times have been scheduled as Claims Hearing Dates in these chapter 11 cases:

December 13, 2006 at 10:00 a.m. (prevailing Eastern time)

January 12, 2007 at 10:00 a.m. (prevailing Eastern time)

February 14, 2007 at 10:00 a.m. (prevailing Eastern time)

March 1, 2007 at 10:00 a.m. (prevailing Eastern time)

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052. Capitalized terms used and not otherwise defined herein shall have the meanings ascribed to them in the Motion.

March 21, 2007 at 10:00 a.m. (prevailing Eastern time)

April 5, 2007 at 10:00 a.m. (prevailing Eastern time)

April 27, 2007 at 10:00 a.m. (prevailing Eastern time)

May 10, 2007 at 10:00 a.m. (prevailing Eastern time)

May 24, 2007 at 10:00 a.m. (prevailing Eastern time)

June 1, 2007 at 10:00 a.m. (prevailing Eastern time)

June 14, 2007 at 10:00 a.m. (prevailing Eastern time)

June 22, 2007 at 10:00 a.m. (prevailing Eastern time)

July 12, 2007 at 10:00 a.m. (prevailing Eastern time)

July 20, 2007 at 10:00 a.m. (prevailing Eastern time)

August 2, 2007 at 10:00 a.m. (prevailing Eastern time)

August 17, 2007 at 10:00 a.m. (prevailing Eastern time)

August 30, 2007 at 10:00 a.m. (prevailing Eastern time)

September 28, 2007 at 10:00 a.m. (prevailing Eastern time)

October 11, 2007 at 10:00 a.m. (prevailing Eastern time)

October 26, 2007 at 10:00 a.m. (prevailing Eastern time)

November 8, 2007 at 10:00 a.m. (prevailing Eastern time)

November 30, 2007 at 10:00 a.m. (prevailing Eastern time)

December 6, 2007 at 10:00 a.m. (prevailing Eastern time)

2. Any response to a claims objection or an omnibus claims objection (a "Response") must (a) be in writing, (b) conform to the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules for the Southern District of New York, and the Amended Eighth Supplemental Order Under 11 U.S.C. §§ 102(1) And 105 And Fed. R. Bankr. P. 2002(m), 9006,

9007, And 9014 Establishing Omnibus Hearing Dates And Certain Notice, Case Management, And Administrative Procedures, entered on October 26, 2006 (the "Amended Eighth Supplemental Case Management Order") (Docket No. 5418), (c) be filed with the Bankruptcy Court in accordance with General Order M-242 (as amended) – registered users of the Bankruptcy Court's case filing system must file electronically, and all other parties-in-interest must file on a 3.5 inch disk (preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format), (d) be submitted in hard copy form directly to the chambers of the Honorable Robert D. Drain, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, Room 610, New York, New York 10004, and (e) be served upon (i) Delphi Corporation, 5725 Delphi Drive, Troy, Michigan 48098 (Att'n: General Counsel) and (ii) counsel to the Debtors, Skadden, Arps, Slate, Meagher & Flom LLP, 333 West Wacker Drive, Suite 2100, Chicago, Illinois 60606 (Att'n: John Wm. Butler, Jr., John K. Lyons, and Randall G. Reese), in each case so as to be received no later than 4:00 p.m. (prevailing Eastern time) on the seventh calendar day prior to the Omnibus Hearing for which the relevant claims objection or omnibus claims objection is scheduled.

3. Every Response must contain at a minimum the following:

- (a) the title of the claims objection to which the Response is directed;
- (b) the name of the claimant (each holder of a proof of claim, a "Claimant") and a brief description of the basis for the amount of the claim;
- (c) a concise statement setting forth the reasons why the claim should not be disallowed, expunged, reduced, or reclassified, including, but not limited to, the specific factual and legal bases upon which the Claimant will rely in opposing the claims objection;
- (d) unless already set forth in the proof of claim previously filed with the Court, documentation sufficient to establish a prima facie right to payment; provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be

confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Claim, subject to appropriate confidentiality constraints;

(e) to the extent that the claim is contingent or fully or partially unliquidated, the amount that the Claimant believes would be the allowable amount of such claim upon liquidation of the claim or occurrence of the contingency, as appropriate; and

(f) the address(es) to which the Debtors must return any reply to the Response, if different from the address(es) presented in the claim.

4. Only those Responses made in writing and timely filed and received will be considered by the Court. If a Claimant whose proof of claim is subject to a claims objection and who is served with the relevant claims objection fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors may present to the Court an appropriate order seeking relief with respect to such claim consistent with the relief sought in the relevant claims objection without further notice to the claimant, provided that, upon entry of such an order, the claimant shall receive notice of the entry of such order as provided below; provided, however, that if the claimant files a timely Response, which does not include the required minimum information provided in paragraph 3 above, the Debtors shall seek disallowance and expungement of the relevant claim or claims only in accordance with the Claims Hearing Procedures provided in paragraph 9 below.

5. To the extent that a Response is filed with respect to any claim listed in a claims objection (each, a "Contested Claim"), each such Claim and the objection to such Claim asserted in the claims objection shall be deemed to constitute a separate contested matter as contemplated by Bankruptcy Rule 9014.

6. The Debtors are hereby authorized and directed to serve each Claimant whose proof of claim is listed in any omnibus claims objection with (a) a personalized Notice Of Objection To Claim which specifically identifies the Claimant's proof of claim that is subject to objection and the basis for such objection and (b) a complete copy of the relevant omnibus

claims objection without exhibits. Service of omnibus claims objections in such manner shall constitute good and sufficient notice and no other or further notice to claimants of an omnibus claims objection shall be required.

7. Kurtzman Carson Consultants, LLC (the "Claims Agent") is hereby authorized and directed to serve all orders entered with respect to any omnibus claims objections, including exhibits, upon only the master service list and the 2002 list. The Claims Agent is hereby further authorized and directed to serve all claimants whose proofs of claim are the subject of an order entered with respect to an omnibus claims objection with a copy of such order, without exhibits, and a personalized Notice Of Entry Of Order in the form attached hereto as Exhibit A specifically identifying such Claimant's proof of claim that is subject to the order, the Court's treatment of such proof of claim, and the basis for such treatment, and advising the Claimant of its ability to view the order with exhibits free of charge on the Debtors' Legal Information Website. Without limiting the foregoing, the Court hereby directs the Claims Agent to serve the First Omnibus Claims Order in the manner provided hereby.

8. Any order entered by the Court with respect to an objection asserted in an omnibus claims objection shall be deemed a separate order with respect to each claim covered by such order.

9. The following procedures shall apply with respect to the determination of Contested Claims (the "Claims Hearing Procedures"):

(a) Adjournment Of Claims Hearing.

(i) All Contested Claims for which a timely Response is filed shall be automatically adjourned to a future hearing, the date of which shall be determined by the Debtors, in their sole discretion, by serving the Claimant with notice as provided herein. The Debtors may send such notice to each Claimant when they deem it appropriate to do so, subject to the requirements of the Bankruptcy Code, the Bankruptcy Rules, and any further order of this Court.

The Debtors shall schedule the further hearing upon each Contested Claim to a Claims Hearing of the Debtors' election:

(A) for a non-evidentiary hearing to address the legal sufficiency of the particular proof of claim and whether the proof of claim states a claim against the asserted Debtor under Bankruptcy Rule 7012 (a "Sufficiency Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit B (a "Notice Of Sufficiency Hearing") and a copy of this Order at least 20 business days prior to the date of such Sufficiency Hearing, or

(B) for an evidentiary hearing on the merits of such Contested Claim (a "Claims Objection Hearing"), by serving upon the relevant Claimant by facsimile or overnight delivery, and filing with this Court, a notice substantially in the form attached hereto as Exhibit C (a "Notice Of Claims Objection Hearing" and, collectively with the Notice of Sufficiency Hearing, the "Notices of Hearing") and a copy of this Order at least 65 calendar days prior to the date of such Claims Objection Hearing.

(ii) The Debtors, in their sole discretion, are authorized to further adjourn a hearing scheduled in accordance herewith at any time by providing notice to the Court and the Claimant at least five business days prior to the date of the scheduled hearing; provided, however, that the hearing on any Contested Claim shall not be adjourned for more than a total of 180 calendar days from date of service of the initial Notice of Hearing set forth in paragraph 9(a)(i)(A) and (B) above without consent of the Claimant with respect thereto, unless otherwise ordered by the Court.

(b) Sufficiency Hearing Procedures.

(i) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Debtors wish to file a supplemental pleading, they shall file and serve their pleading no later than ten calendar days before the scheduled Sufficiency Hearing. The supplemental pleading shall not exceed fifteen single-sided, double-spaced pages.

(ii) To the extent that a Contested Claim is adjourned to a Sufficiency Hearing, if the Claimant wishes to file a supplemental response, the Claimant shall file and serve its response no later than two business days before the scheduled Sufficiency Hearing. The supplemental response shall not exceed fifteen single-sided, double-spaced pages.

(iii) To the extent that this Court determines upon conclusion of the Sufficiency Hearing that a Contested Claim cannot be disallowed in whole or in part without further proceedings, the Debtors shall provide to the Claimant a Notice Of Claims Objection Hearing pursuant to the procedures set forth above.

(c) Mandatory Meet And Confer.

(i) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), (B) the Claimant (if an individual) or the Claimant's principal place of

business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, and (C) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold an in-person meet and confer (an "In-Person Meet and Confer") at a neutral location in Troy, Michigan, or such other location as is reasonably acceptable to the Debtors, within ten business days of service of the Notice Of Claims Objection Hearing.

(ii) If (A) (1) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000, (2) a Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, or (3) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, and (B) such Contested Claim is scheduled by the Debtors for a Claims Objection Hearing, the Debtors and the relevant Claimant shall hold a telephonic meet and confer (a "Telephonic Meet and Confer" and, collectively with In-Person Meet and Confers, the "Meet and Confers") within ten business days of service of the Notice Of Claims Objection Hearing.

(iii) The following representatives of each of the Debtors and the Claimant shall attend the Meet and Confer: (A) counsel for each of the parties, except for a Claimant proceeding pro se, who shall be prepared to discuss the matter described in paragraph 9 (k) below, and (B) a person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of the Debtors and the Claimant, respectively; provided, however, that counsel for each of the parties may participate in the Meet and Confer telephonically.

(iv) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Meet and Confer in good faith.

(d) Debtors' Statement Of Disputed Issues. Within five business days after service of the Notice Of Claims Objection Hearing, the Debtors shall file and serve a written statement of disputed issues (the "Statement Of Disputed Issues") upon the Claimant. The Statement Of Disputed Issues shall contain a concise statement summarily setting forth the primary reasons why the claim should be disallowed, expunged, reduced, or reclassified as set forth in the claims objection, including, but not limited to, the material factual and legal bases upon which the Debtors will rely in prosecuting the claims objection, without prejudice to the Debtors' right to later identify and assert additional legal and factual bases for disallowance, expungement, reduction, or reclassification of the Contested Claim. The Statement of Disputed Issues shall also include documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim, without prejudice to the Debtors' right to later identify additional documentation supporting the disallowance, expungement, reduction, or reclassification of the Contested Claim; provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Statement of Disputed Issues; provided further, however, that the Debtors shall disclose to the Claimant all information and

provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected, subject to appropriate confidentiality constraints.

(e) Claimant's Supplemental Response. The following procedures apply to the Claimant's written supplemental response (the "Supplemental Response"), subject to modification pursuant to paragraph 9(k), filed in connection with a Claims Objection Hearing for a Contested Claim:

(i) The Claimant may file and serve its Supplemental Response (with a copy to chambers) no later than 30 business days prior to commencement of the Claims Objection Hearing. The Supplemental Response shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Claimant relies on exhibits, the Claimant shall include such exhibits in its Supplemental Response (other than those previously included with either its Proof of Claim or its Response); provided, however, that the Claimant need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Response; provided further, however, that the Claimant shall disclose to the Debtors all information and provide copies of all documents that the Claimant believes to be confidential, proprietary, or otherwise protected and upon which the Claimant intends to rely in support of its Contested Claim, subject to appropriate confidentiality constraints. The Claimant shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Response, as appropriate.

(iii) The Supplemental Response may include affidavits or declarations from no more than two witnesses setting forth the basis of the Contested Claim and evidence supporting the Contested Claim; provided, however, that if the Claimant intends to call a person not under such Claimant's control at the hearing, the Claimant shall, in lieu of an affidavit or declaration of such person, identify such person, the Claimant's basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, such affiant or declarant's affidavit or declaration shall be stricken. The Claimant shall not be permitted to elicit any direct testimony at the Claims Objection Hearing; instead, the affidavit or declaration submitted with the Supplemental Response, or such witnesses' deposition transcript if the witnesses were not under the Claimant's control, shall serve as the witnesses' direct testimony and the Debtors may cross examine the witnesses at the Claims Objection Hearing, or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Claimant.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Claimant timely filed a Supplemental Response, the Claimant may file and serve (with a copy to chambers) an amended Supplemental Response and a supplemental affidavit or declaration on behalf of each of its witnesses solely for the purpose of supplementing the Supplemental Response and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Response shall be subject to the page limitations set forth above.

(f) Debtors' Supplemental Reply. The following procedures shall apply to the Debtors' written supplemental reply, if any (the "Supplemental Reply"), subject to modification pursuant to paragraph 9(k) below, filed in connection with a Claims Objection Hearing with respect to a Contested Claim:

(i) The Debtors may file and serve (with a copy to chambers) a Supplemental Reply no later than 20 business days prior to commencement of the Claims Objection Hearing. The Supplemental Reply shall not exceed 20 single-sided, double-spaced pages (exclusive of exhibits or affidavits).

(ii) If the Debtors rely on exhibits, the Debtors shall include such exhibits in their Supplemental Reply (other than those previously included with either their objection or reply); provided, however, that the Debtors need not disclose confidential, proprietary, or otherwise protected information in the Supplemental Reply; provided further, however, that the Debtors shall disclose to the Claimant all information and provide copies of all documents that the Debtors believe to be confidential, proprietary, or otherwise protected and upon which the Debtors intend to rely in support of their objection, subject to appropriate confidentiality constraints. The Debtors shall include a certificate of counsel or a declaration or affidavit authenticating any documents attached to the Supplemental Reply.

(iii) The Supplemental Reply may include affidavits or declarations from no more than two witnesses setting forth the Debtors' basis for objecting to the Contested Claim and evidence in support of such objection to the Contested Claim; provided, however, that if the Debtors intend to call a person not under the Debtors' control at the hearing, the Debtors shall, in lieu of an affidavit or declaration of such person, identify such person, the Debtors' basis for calling such person as a witness, and the reason that it did not file an affidavit or declaration of such person. If an affiant or declarant does not attend the Claims Objection Hearing, as appropriate, such affiant or declarant's affidavit or declaration shall be stricken. The Debtors shall not be permitted to elicit any direct testimony at the Claims Objection Hearing, instead, the affidavit or declaration submitted with the Supplemental Reply, or such witnesses' deposition transcript if the witnesses were not under the Debtors' control, shall serve as the witnesses' direct testimony and the Claimant may cross examine the witnesses at the Claims Objection Hearing or counter-designate deposition testimony. No other or additional witnesses may introduce evidence at the hearing on behalf of the Debtors.

(iv) No later than three business days prior to commencement of the Claims Objection Hearing, if the Debtors timely filed a Supplemental Reply, the Debtors may file and serve (with a copy to chambers) an amended Supplemental Reply and a supplemental affidavit or declaration on behalf of each of their witnesses solely for the purpose of supplementing the Supplemental Reply and the witnesses' prior affidavits or declarations with respect to matters adduced through the discovery provided by these Claims Hearing Procedures; provided that the amended Supplemental Reply shall be subject to the page limitations set forth above.

(g) Mandatory Non-Binding Summary Mediation. Except as set forth below, at least 15 business days prior to commencement of the Claims Objection Hearing, the Debtors and the Claimant shall submit to mandatory non-binding summary mediation (each, a

"Mediation") in an effort to consensually resolve the Contested Claim. The Mediation shall be governed by General Order M-143 except as follows. The following procedures shall apply to each Mediation, subject to modification pursuant to paragraph 9(k) below:

(i) Each Mediation shall be assigned to one of the mediators listed by the Debtors on Exhibit D hereto (each, a "Mediator"). The Debtors and the Claimant shall agree upon the Mediator at the Meet and Confer; provided that, if the Debtors and the Claimant are unable to agree upon a Mediator, the parties shall promptly report such inability to agree to the Court.

(ii) The Mediator shall not have the authority to require either the Debtors or the Claimant to provide any additional briefing with respect to the Mediation.

(iii) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000) and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located within 90 miles of Troy, Michigan, the Mediation shall be held at a neutral location in Troy, Michigan.

(iv) If (A) (1) the amount in dispute for a Contested Claim exceeds \$1,000,000 or (2) a Contested Claim asserts unliquidated claims (unless the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000), and (B) the Claimant (if an individual) or the Claimant's principal place of business (if a governmental unit or a person, as defined in section 101(41) of the Bankruptcy Code, other than an individual) is located more than 90 miles from Troy, Michigan, the Mediation shall be held at a neutral location reasonably acceptable to the Debtors and the Claimant; provided that, if the Debtors and the Claimant are unable to agree upon a neutral location at the Meet and Confer, the parties shall promptly report such inability to agree to the Court.

(v) If (A) the amount in dispute for a Contested Claim is less than or equal to \$1,000,000 or (B) the Contested Claim asserts unliquidated claims and the Claimant with respect thereto irrevocably agrees in writing that the allowed amount of such Contested Claim shall be limited to a maximum of \$1,000,000, participation in Mediation shall be voluntary and any Mediation may be held telephonically at either the Debtors' or the Claimant's request.

(vi) A person possessing ultimate authority to reconcile, settle, or otherwise resolve the Contested Claim on behalf of each of the Debtors and the Claimant shall attend an in-person Mediation or participate in a telephonic Mediation, if any; provided, however, that the Debtors' counsel will not be precluded from attending and participating in a Mediation in the event that the claimant elects not to have its counsel attend or participate in a Mediation.

(vii) Absent consent of each of the Claimant and the Debtors, the length of the Mediation shall be limited to one day.

(viii) The Court will consider appropriate sanctions, including allowance or disallowance of the Contested Claim, if either party does not follow the foregoing procedures or conduct the Mediation in good faith.

(ix) The Debtors and the Claimant shall each bear its own costs in participating in the Mediation. The Debtors are hereby authorized to pay the Mediator's fees.

(h) Claims Objection Hearing Discovery. If a Claims Objection Hearing is scheduled for a particular Contested Claim, the Debtors and the Claimant shall be bound by the following discovery procedures, which shall otherwise be governed by the Bankruptcy Rules, subject to modification pursuant to paragraph 9(k) below:

(i) No later than five business days after service of the Supplemental Response, the Debtors may request:

(A) That the Claimant produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Claimant respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Claimant respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(ii) No later than five business days after service of the Supplemental Reply, the Claimant may request:

(A) That the Debtors produce documents relevant to the Contested Claim. Documents shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(B) That the Debtors respond to no more than 15 interrogatories, including discrete subparts. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(C) That the Debtors respond to no more than ten requests for admission. Responses shall be produced at least ten business days prior to commencement of the Claims Objection Hearing.

(iii) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Debtors may, at their election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Claimant's Supplemental Response. Each deposition shall not exceed three hours.

(iv) No earlier than fifteen business days prior to the commencement of the Claims Objection Hearing, but at least five business days prior to commencement of the Claims Objection Hearing, the Claimant may, at its election, take the deposition upon oral examination of each witness whose affidavit or declaration was proffered in support of the Debtors' Supplemental Reply. Each deposition shall not exceed three hours.

(v) Except as provided in paragraph 9(g)(vi) above, nothing in this Order alters any obligation of opposing counsel with regard to communications with non-counsel opponents or any applicable law regarding corporations or other business entities to be represented by counsel.

(i) Conduct Of The Claims Objection Hearing. The Debtors and the Claimant shall each be permitted, subject to modification pursuant to paragraph 9(k) below, no more than one hour to present their respective cases, inclusive of time cross-examining their opponent's witnesses and making argument to the Court. The parties shall coordinate with each other in advance of the hearing with respect to, joint exhibit binders, stipulated admission of evidence, anticipated disputes regarding the admission of particular evidence and any designated deposition testimony.

(j) Estimation Based Upon Claimant's Asserted Estimated Amount. To the extent that a Contested Claim would be subject to estimation pursuant to section 502(c) of the Bankruptcy Code and the Debtors have sought authority to estimate such Contested Claim pursuant to an omnibus claims objection and/or a motion to estimate claims, if the Claimant has filed a Response in accordance with the procedures outlined above which (i) acknowledges that the Contested Claim is contingent or fully or partially unliquidated and (ii) provides the amount that the Claimant believes would be the allowable amount of such Contested Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate (the "Claimant's Asserted Estimated Amount"), the Debtors are hereby authorized, in their sole discretion, to elect to provisionally accept the Claimant's Asserted Estimated Amount as the estimated amount of such Contested Claim pursuant to section 502(c) of the Bankruptcy Code for all purposes other than allowance, but including voting and establishing reserves for purposes of distribution, subject to further objection and reduction as appropriate and section 502(j) of the Bankruptcy Code. The Debtors' election shall be made by serving the Claimant with a Notice Of Election To Accept Claimant's Asserted Estimated Amount in the form attached hereto as Exhibit E. The Contested Claim will otherwise remain subject in all respects to the procedures outlined herein.

(k) Ability To Modify Procedures By Agreement Or Order Of Court. At the Meet and Confer, the parties shall discuss discovery parameters, briefing, evidence to be presented, the timing outlined herein, and any modifications thereto that are necessary due to the facts and circumstances of the relevant Contested Claim. Should the parties be unable to agree on reasonable modifications to these Claim Hearing Procedures, if any, either party may request that the Court promptly schedule a teleconference to consider such proposed modifications. No discovery, testimony, or motion practice other than that described herein, as modified, shall be permitted, unless otherwise agreed by the parties or ordered by the Court.

10. The procedures approved herein shall not apply to claims filed by Banc of America Securities LLC (as to proof of claim number 10758), Barclays Capital Inc. (as to proof of claim number 11658), Bear, Stearns & Co. Inc. (as to proof of claim number 10732), Cadence Innovation LLC, Citigroup Global Markets, Inc. (as to proof of claim number 10731), Credit Suisse Securities (USA) LLC (as to proof of claim number 10763), Merrill Lynch, Peirce, Fenner & Smith Inc. (as to proof of claim number 10761), Morgan Stanley & Co. Inc. (as to proof of claim number 10762), the Pension Benefit Guaranty Corporation, Robert Bosch GmbH, the State of California Environmental Protection Agency, the State of Michigan Environmental Protection Agency, the State of Ohio Environmental Protection Agency, Technology Properties, Ltd., UBS Securities LLC (as to proof of claim number 10759), the United States Environmental Protection Agency, and Wachovia Capital Markets, LLC (as to proof of claim number 10760) (collectively, the "Excluded Parties") for any purpose, including, but not limited to, any objections to such claims or other litigation in respect of such claims; provided, however, that nothing contained herein shall preclude any of the Excluded Parties or the Debtors, after notice and an opportunity to be heard, from seeking to establish appropriate alternative claims resolution procedures.

11. With respect to the claim of Gary Whitney ("Mr. Whitney") (claim number 10157) and NuTech Plastics Engineering, Inc. ("NuTech") (claim number 1279 against Delphi Automotive Systems LLC), nothing in this Order shall limit Mr. Whitney's or NuTech's ability to request relief from the automatic stay provisions under section 362 of the Bankruptcy Code subject to the Debtors' right to object to such request.

12. The Debtors shall not serve a Notice of Hearing on Orix Warren, LLC ("Orix Warren") with respect to proof of claim number 10202 until the earliest of the following

to occur: (a) the Debtors assume the lease between Delphi Automotive Systems LLC and Orix Warren with respect to property located at 4551 Research Parkway in Warren, Ohio (the "Orix Lease"), (b) the Debtors reject the Orix Lease, or (c) the Orix Lease terminates or is terminated pursuant to its terms.

13. Nothing in this Order shall preclude any right to seek estimation of a claim under section 502(c) of the Bankruptcy Code, any right to seek relief from the automatic stay under section 362 of the Bankruptcy Code to liquidate a claim in a different forum, any right to seek protection of information under section 107(b) of the Bankruptcy Code or any right not specifically addressed in this Order.

14. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this order.

15. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied by the Motion.

Dated: New York, New York
December 6, 2006

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

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Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF ENTRY OF ORDER WITH RESPECT
TO [] OMNIBUS CLAIMS OBJECTION

PLEASE TAKE NOTICE that on _____, 200_, the United States Bankruptcy

Court for the Southern District of New York entered a [title of order] (the "Order").

PLEASE TAKE FURTHER NOTICE THAT a copy of the Order, excluding exhibits, is attached hereto.

PLEASE TAKE FURTHER NOTICE that the proof of claim listed below, which you filed against Delphi Corporation and/or other of its subsidiaries and affiliates that are debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), was the subject of the Order and was listed on Exhibit __ to the Order and was accordingly disallowed and expunged, unless otherwise provided below in the column entitled "Treatment Of Claim."

Date Filed	Claim Number	Asserted Claim Amount¹	Basis For Objection	Treatment Of Claim	Surviving Claim Number (if any)

¹ Asserted Claim Amounts listed as \$0.00 generally reflect that the claim amount asserted is unliquidated.

PLEASE TAKE FURTHER NOTICE that you may view the complete exhibits to the Order by requesting a copy from the claims and noticing agent in the above-captioned chapter 11 cases, Kurtzman Carson Consultants LLC, at 1-888-259-2691 or by accessing the Debtors' Legal Information Website at www.delphidocket.com.

Dated: New York, New York
_____, 200_

BY ORDER OF THE COURT

John Wm. Butler, Jr. (JB 4711)
John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

NOTICE OF HEARING WITH RESPECT TO
DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a sufficiency hearing (the "Sufficiency Hearing") to address the legal sufficiency of the Proof of Claim and whether the Proof of Claim states a colorable claim against the asserted Debtor is hereby scheduled for _____, 200_, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Sufficiency Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the
Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
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John K. Lyons (JL 4951)
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International: (248) 813-2698

Delphi Legal Information Website:
<http://www.delphidocket.com>

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	X	

NOTICE OF CLAIMS OBJECTION HEARING WITH
RESPECT TO DEBTORS' OBJECTION TO PROOF OF CLAIM NO. [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), a claims objection hearing (the "Claims Objection Hearing") for purposes of holding an evidentiary hearing on the merits of the Proof of Claim is hereby scheduled for _____, 200__, at 10:00 a.m. (prevailing Eastern time) in the United States Bankruptcy Court for the Southern District of New York (the "Court").

PLEASE TAKE FURTHER NOTICE that the Claims Objection Hearing will proceed in accordance with the procedures provided in the Order, unless such procedures are modified in accordance with Paragraph 9(k) thereof. Please review the Order carefully – failure to comply with the procedures provided in the Order (or as modified pursuant to Paragraph 9(k)) could result in the disallowance and expungement of the Proof of Claim. A copy of the Order is attached hereto for your convenience.

PLEASE TAKE FURTHER NOTICE that the Debtors may further adjourn the
Hearing at any time at least five business days prior to the scheduled hearing upon notice to the
Court and the Claimant.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
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John K. Lyons (JL 4951)
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Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

EXHIBIT D

LIST OF MEDIATORS

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Marc Abrams
Ronald Barliant
Michael Baum
Morton Collins
Susan Cook
Samuel Damren
Eugene Driker
Jonathan Flaxer
Rozanne Giunta
Erwin Katz
Edward Moran
Alan Nisselson
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Marty Reisig

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

NOTICE OF DEBTORS' ELECTION TO ACCEPT CLAIMANT'S
ASSERTED ESTIMATED AMOUNT FOR PROOF OF CLAIM NUMBER [_____]

PLEASE TAKE NOTICE that on _____, 200_, Delphi Corporation and certain
of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases

(collectively, the "Debtors"), objected to proof of claim number _____ (the "Proof of Claim") filed by _____ (the "Claimant") pursuant to the [Title Of Applicable Omnibus Claims Objection] (the "Objection").

PLEASE TAKE FURTHER NOTICE that on _____, 200_, the Claimant filed its response to the objection, wherein Claimant (i) acknowledged that the Proof of Claim asserts claims that are contingent or fully or partially unliquidated and (ii) stated that the Claimant believes that the allowable amount of the Proof of Claim upon liquidation of the Contested Claim or occurrence of the contingency, as appropriate, is \$_____ (the "Claimant's Asserted Estimated Amount").

PLEASE TAKE FURTHER NOTICE that pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections To Claims, entered December __, 2006 (the "Order"), the Debtors hereby provide notice that the Debtors elect to accept the Claimant's Asserted Estimated Amount as the estimated amount of the Proof of Claim pursuant to section 502(c) of the Bankruptcy Code as set forth in the Objection. A copy of the Order is attached hereto.

PLEASE TAKE FURTHER NOTICE that any hearing scheduled pursuant to the Order is hereby cancelled.

PLEASE TAKE FURTHER NOTICE that the Debtors' election to accept the Claimant's Asserted Estimated Amount is without prejudice to the Debtors' right to object to any other claims in these chapter 11 cases, or to further object to the Proof of Claim, on any grounds whatsoever.

Dated: New York, New York
_____, 200_

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM LLP

By: _____
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John K. Lyons (JL 4951)
Ron E. Meisler (RM 3026)
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Debtors and Debtors-in-Possession

EXHIBIT G

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L. Rodburg Richard J. Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuie@ffhsj.com sliviri@ffhsj.com	Counsel to Equity Security Holders Committee
JPMorgan Chase Bank, N.A.	Richard Duker	270 Park Avenue		New York	NY	10017	212-270-5484	212-270-4016	richard.duker@jpmorgan.com	Prepetition Administrative Agent
JPMorgan Chase Bank, N.A.	Susan Atkins, Gianni Russello	277 Park Ave 8th Fl		New York	NY	10172	212-270-0426	212-270-0430	gianni.russello@jpmorgan.com susan.atkins@jpmorgan.com	Postpetition Administrative Agent
Latham & Watkins LLP	Robert J. Rosenberg	885 Third Avenue		New York	NY	10022	212-906-1370	212-751-4864	robert.rosenberg@lw.com	Counsel to Official Committee of Unsecured Creditors
Simpson Thatcher & Bartlett LLP	Kenneth S. Ziman, Robert H. Trust, William T. Russell, Jr.	425 Lexington Avenue		New York	NY	10017	212-455-2000	212-455-2502	kziman@stblaw.com rtrust@stblaw.com wrussell@stblaw.com	Counsel to Debtor's Prepetition Administrative Agent, JPMorgan Chase Bank, N.A.
Skadden, Arps, Slate, Meagher & Flom LLP	John Wm. Butler, John K. Lyons, Ron E. Meisler	333 W. Wacker Dr.	Suite 2100	Chicago	IL	60606	312-407-0700	312-407-0411	jbutler@skadden.com jlyonsch@skadden.com rmeisler@skadden.com	Counsel to the Debtor
Skadden, Arps, Slate, Meagher & Flom LLP	Kayalyn A. Marafioti, Thomas J. Matz	4 Times Square	P.O. Box 300	New York	NY	10036	212-735-3000	212-735-2000	kmarafio@skadden.com tmatz@skadden.com	Counsel to the Debtor
United States Trustee	Alicia M. Leonhard	33 Whitehall Street	21st Floor	New York	NY	10004-2112	212-510-0500	212-668-2255 does not take service via fax		Counsel to United States Trustee

Company	Contact	Address1	Address2	City	State	Zip
Attorney General Michael A. Cox	Attn: Peggy A. Housner, Assistant Attorney General	3030 W. Grand Boulevard	10th Floor--Suite 200	Detroit	MI	48202

EXHIBIT H

Hearing Date: January 10, 2008
Hearing Time: 10:00 a.m. (prevailing Eastern time)

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John K. Lyons (JL 4951)
Albert L. Hogan, III (AH 8807)
Ron E. Meisler (RM 3026)

- and -

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

DEBTORS' SUPPLEMENTAL REPLY WITH RESPECT TO
PROOFS OF CLAIM NUMBERS 6354, 6383, 9272, AND 16633
(STATE OF MICHIGAN, DEPARTMENT OF TREASURY)

("SUPPLEMENTAL REPLY –
STATE OF MICHIGAN, DEPARTMENT OF TREASURY")

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), hereby submit this Supplemental Reply With Respect To Proofs Of Claim Numbers 6354, 6383, 9272, And 16633¹ (State Of Michigan, Department Of Treasury) (this "Supplemental Reply") and respectfully represent as follows:

Preliminary Statement

1. For their tax years 2002 through 2004, the Debtors took the seemingly unusual step of deferring significant deductions for research and experimental expenditures ("R&E Expenses") when computing federal taxable income for federal income tax reporting, which all things being equal would have increased the amount of their federal income tax liability. By deferring the deduction of R&E Expenses, the Debtors were able to decrease the amount of their federal taxable loss and thereby reduce their federal net operating loss carry-forwards for tax years 2002 through 2004. By reducing their net operating loss carry-forwards, the Debtors were able to (i) use certain foreign tax credits to offset the Debtors' federal tax liability in future years and (ii) preserve additional R&E Expense deductions for future tax years. Because the foreign tax credits would have expired within ten years, much more quickly than any net operating losses carry-forwards arising from R&E Expense deductions, and because

¹ As set forth in the Debtors' Statement of Disputed Issues With Respect To Proofs of Claim Numbers 6354, 6383, 9272, and 16633 (State of Michigan, Department of Treasury) (Docket No. 10884), on October 17, 2007 the State of Michigan, Department of Treasury ("Michigan") filed proof of claim number 16724, which amended and superseded proof of claim 16633. In fact, in Michigan's Supplemental Response To Debtors' Statement Of Disputed Issues With Respect To Proofs Of Claim Numbers 6354, 6383, 9272 And 16633 (State Of Michigan, Department Of Treasury) (Docket No. 11296), Michigan claims that proof of claim number 16724 is the only surviving priority claim against Delphi. The Debtors have previously objected to the proof of claim 16724 and Michigan filed a response to the objection and therefore the claim has been adjourned to a later time. Because the issues relating to proofs of claim 9272 and 16633 are identical to the issues raised by proof of claim 16724, however, the Debtors request that any determination with respect to proofs of claim 9272 and 16633 apply to proof of claim 16724 as well.

foreign tax credits can offset only tax on foreign source income while net operating losses can offset both domestic and foreign source income, the Debtors opted to maximize the application of the foreign tax credits. Taxpayers are able to defer R&E Expense deductions because under section 59(e) of the Internal Revenue Code ("I.R.C.") taxpayers may either deduct the full current amount of R&E Expenses or capitalize some or all of such expenses and amortize the deduction over ten years.

2. In contrast, the Michigan Single Business Tax ("Michigan SBT" or "SBT") does not contain or provide for use of foreign tax credits to offset SBT liability. Thus, the Debtors had no reason to defer their R&E Expenses with respect to their SBT return and thereby increase their SBT liability. Accordingly, for SBT purposes the Debtors deducted the full amount of R&E Expenses when calculating their "federal taxable income," which under the SBT Act is "business income," the starting point for calculating their tax base under the SBT Act. As explained below, the Michigan SBT Act permits and contemplates that taxpayers may calculate their federal taxable income for SBT purposes in a manner beneficial to the taxpayer, so long as the calculation is done in accordance with one of two permitted versions of the I.R.C.

3. Michigan's position is essentially that a taxpayer may not use one of the statutorily permitted methods for calculating federal taxable income to determine its business income for SBT purposes, but instead must transpose to its SBT return the actual dollar amount found on the "taxable income" line of the taxpayer's as-filed federal return, federal income tax Form 1120 or Form 1120A. This position is inconsistent with the Michigan SBT Act, which does not require mere transposition of "taxable income" from a federal return to the SBT return. To the contrary, the SBT Act permits calculation of "federal taxable income" in accordance with one of two versions of the I.R.C., one of which would not have any corresponding actual federal

return filed with the IRS (thus undermining Michigan's position that a taxpayer must merely transpose the taxable income from a federal return onto an SBT return). The Debtors have therefore properly calculated their SBT liability for 2002 through 2004 and Michigan's proofs of claim, to the extent they assert SBT liability, should be disallowed in their entirety.

4. As noted below, Michigan has recently issued an audit determination that the Debtors have no SBT liability for 2001. Therefore, for the reasons described herein, the Debtors request that this Court find that the Debtors have no liability for SBT taxes for tax years 2001, 2002, 2003, and 2004.

Background

5. During each of their tax years 2002, 2003, and 2004, the Debtors incurred substantial expenditures that constituted R&E Expenses under section 174 of the I.R.C. As noted above, when the Debtors computed their federal taxable income for federal income tax reporting for tax years 2002, 2003, and 2004, the Debtors elected to capitalize certain of these R&E Expenses and to amortize them over ten years. This was done to reduce the federal net operating loss carry-forwards from those tax years. This allowed the Debtors to use certain foreign tax credits to offset federal tax liability in future tax years which otherwise would have expired if not used within ten years. In contrast, federal net operating losses arising from R&E Expenses or otherwise can be carried forward as long as 20 years. Accordingly, the Debtors elected under I.R.C. § 59(e) to amortize the R&E Expenses over ten years and thereby reduce their net operating losses for tax years 2002, 2003, and 2004. (See Declaration of James P. Whitson executed on December 19, 2007 (the "Whitson Decl."), attached hereto as Exhibit A, ¶ 4).

6. When calculating their "business income" under the SBT for tax years 2002, 2003, and 2004, however, the Debtors chose to calculate their federal taxable income for SBT purposes by deducting the full amount of R&E Expenses for each tax year.² The Debtors included a schedule with each applicable SBT return or amended SBT return showing the calculation for SBT purposes of federal taxable income, which under the SBT Act is "business income." (Whitson Decl. ¶ 5.) Redacted versions of these schedules are attached hereto as Exhibits B.

7. Michigan has filed proofs of claim asserting that the Debtors' SBT liability for 2002 through 2004 is as follows:

<u>Year</u>	<u>Tax</u>	<u>Prepetition Interest</u>
2002	\$3,985,924	\$516,342.37
2003	\$3,184,581	\$242,327.56
2004	\$2,269,304	\$ 57,931.21

8. The Debtors do not dispute that if they were required to calculate their SBT liability as Michigan contends, these amounts from Michigan's proofs of claims would be allowed with respect to the Debtors' SBT liability for tax years 2002 through 2004. Conversely, Michigan has not disputed that if the SBT Act permits the Debtors to prepare SBT returns as they have done, the Debtors have no SBT liability for tax years 2002 through 2004.

² As noted below, the group of Delphi entities filing the consolidated federal return was different than the group of Delphi entities filing the consolidated SBT return.

Argument

A. The Final Audit Letter Indicates No Liability For 2001 SBT Taxes

9. The Debtors' records reflect that they have no unpaid SBT tax liability for tax year 2001. A Final Audit Determination Letter dated June 21, 2007 indicates that Delphi is owed an \$88 refund for 2001 SBT taxes and no amounts are due or owing. (Whitson Decl. ¶ 10.) A redacted copy of the Final Audit Determination Letter is attached hereto as Exhibit C. Claim 6354 should therefore be disallowed with respect to SBT taxes.

B. The Debtors Properly Computed Their 2002 Through 2004 SBT Taxes

10. The Debtors' liability for the SBT tax claims asserted by Michigan for 2002 through 2004 hinges on a single issue: the Debtors' treatment of R&E Expenses in their Michigan SBT returns. For federal income tax purposes, I.R.C. § 59(e) permits the Debtors to choose to amortize their R&E Expenses over a period of ten years using a straight-line method rather than deducting all such expenses in the year incurred. Because the Debtors sought to reduce certain federal net operating loss carry-forwards for tax years 2002 through 2004, the Debtors elected to amortize R&E Expenses for 2002 through 2004, and thereby both defer the tax deductions to future tax years and permit the Debtors to use certain foreign tax credits to reduce their federal tax liability in future years.

(a) The Debtors' Deductions Of R&E Expenses Were Appropriate In Computing Federal Taxable Income Used To Determine SBT Business Income

11. With respect to Michigan SBT liability for tax years 2002 through 2004, the Debtors chose to compute their business income (as defined in Mich. Comp. Laws

§ 208.3(3)³) by deducting all R&E Expenses in the year incurred. For each of those tax years, the Debtors included a schedule that reconciled the difference between their treatment of R&E Expenses when calculating their federal taxable income for federal purposes and when calculating their federal taxable income for SBT purposes. See Exhibits B. During audit, however, Michigan adjusted the Debtors' treatment of R&E Expenses. Michigan's auditors determined that the Debtors must compute their business income exactly the same way they computed their federal taxable income for federal income tax reporting for each year, resulting in a much higher SBT liability.⁴ (Whitson Decl. ¶ 7.)

12. Michigan admits that Delphi is "allowed to elect to compute its federal taxable income with either the 10-year amortization of its R&E or by taking the full R&E expenditure for the tax year it incurred the expense." See Supp. Response at 7-8. But Michigan contends that "what is reported as federal income federally is what is required to be utilized for SBT . . . [because] Michigan's policy is that the taxable income listed on the federal US-1120

³ "'Business income' means federal taxable income"

⁴ Michigan alleges that the Debtors prepared two sets of federal Forms US-1120: one for their federal return and one that was attached to the Michigan SBT returns. See Supp. Response at 9. This is not quite accurate. For tax years 2002 and 2003, the Debtors filed their federal Form US-1120 taking the full deduction for R&E Expenses under I.R.C. § 59(e). While the federal audit for 2002 and 2003 was in progress, the Debtors chose to amortize the R&E Expenses under I.R.C. § 59(e). This adjustment was reflected in the federal Revenue Agent Report ("RAR") along with other adjustments that resulted in an amended amount of taxable income for tax years 2002 and 2003. The Debtors did not file an amended federal Form US-1120 for 2002 or 2003. As required by Mich. Comp. Laws § 208.75(2), however, the Debtors filed amended Michigan SBT returns to reflect the federal RAR adjustments for those tax years. When filing the amended Michigan SBT returns for tax years 2002 and 2003, the Debtors chose not to amortize the R&E Expenses on their amended SBT returns, even though the Debtors made a federal election to amortize R&E Expenses as part of the federal RAR adjustments. To clarify the difference between the I.R.C. § 59(e) election used to compute the Debtors' federal taxable income and the R&E accounting method used to compute business income for Michigan SBT purposes, the Debtors' amended Michigan SBT returns included a schedule reconciling the difference between currently expensing R&E expenses versus amortizing them under I.R.C. § 59(e). Thus, for tax years 2002 and 2003, the Debtors filed only one federal Form US 1120 for each tax year, but changes from the federal RAR adjustments required the Debtors to file amended SBT returns in accordance with Mich. Comp. Laws § 208.75(2). (Whitson Decl. ¶ 6.)

form for a specified tax year must be identical to the business income reported in the Michigan SBT." Supp. Response at 8-9. These statements are not only conclusory and without any backup or support, but they also do not follow from the plain language of the Michigan SBT statute. Indeed, Michigan has not provided any statutory, regulatory, or formal support for its conclusory policy statement.

13. Michigan claims that SBT taxpayers must take the number from line 30 of federal Form US-1120 (taxable income) and report the same number on line 11 of the SBT form (business income).⁵ The instructions for the SBT return state that for business income for corporations, "[e]nter federal taxable income from U.S. 1120 or 1120A." See Exhibit E at 16. As explained below, this instruction does not follow from the language of the SBT Act. Nor does it carry the force of law. The Michigan Supreme Court has stated that "[i]n order for an agency regulation, statement, standard, policy, ruling, or instruction of general applicability to have the force of law, it must fall under the definition of a properly promulgated rule. If it does not it is merely explanatory." Danse Corp. v. City of Madison Heights, 644 N.W.2d 721, 725 (Mich. 2002). With respect to instructions relating to the SBT return, one court has noted that there is "no evidence that the [SBT] instruction pamphlet was properly promulgated under the Administrative Procedures Act." ADAC Plastics, Inc. v. Dep't. of Treasury, Case No. 00-307524, 2006 WL 2085040, at *3 (Mich. App. Ct. July 27, 2006). Thus, the instructions on the SBT form are merely explanatory and are not binding law. And as explained immediately below, they are contrary to the plain language of the SBT Act.

⁵ For illustrative purposes, the 2004 version of federal Form-US 1120 is attached hereto as Exhibit D and the 2004 version of the SBT Annual Tax Return form is attached hereto as Exhibit E.

(b) The Plain Language Of The SBT Act Allows For Different
Calculations Of Federal Taxable Income Used To Determine SBT
Business Income

14. The Michigan SBT Act does not require the Debtors to compute their business income each year exactly the same as their federal taxable income reported on their Form US-1120. As long as the Debtors determine their business income as federal taxable income in accordance with the I.R.C. (as required by Mich. Comp. Laws § 208.5(3)-(4)), that business income is acceptable as the starting point in determining its SBT liability even if not the same as the federal taxable income reported on the Debtors' federal return, Form US-1120. In addition, if the Debtors were required to calculate "federal taxable income" for SBT purposes using the identical calculations employed for federal purposes, Michigan would be penalizing the taxpayer for making strategic decisions at the federal level based on certain tax credit benefits offered only at the federal level and which do not apply and are unavailable for Michigan SBT purposes.

15. A corporation computes its SBT tax base starting with its "business income." Mich. Comp. Laws § 208.9(1). "Business income" is defined as the corporation's federal taxable income. Mich. Comp. Laws § 208.3(3). "'Federal taxable income' means taxable income as defined in section 63 of the internal revenue code." Mich. Comp. Laws § 208.5(3). Notably, and contrary to Michigan's assertion otherwise, the definition does not mandate the use of, or even refer to, the federal taxable income that appears on the taxpayer's Form US-1120 federal return, but rather it refers solely to the Internal Revenue Code definition of taxable income. "'Internal revenue code' means the United States internal revenue code of 1986 in effect

on January 1, 1999 or, at the option of the taxpayer, in effect for the tax year" for which the return is filed. Mich. Comp. Laws § 208.5(4) (emphasis added).⁶

16. Thus, the SBT Act does not require that a corporation's business income for a tax year must be identical to its Form US-1120 taxable income. Such a statutory construction would be inconsistent with Mich. Comp. Laws § 208.5(4), which gives a taxpayer the option to choose annually for SBT purposes the version of the I.R.C. in effect for that year rather than the default version of the I.R.C. in effect as of January 1, 1999. The two available versions of the I.R.C. may result in different computations of federal taxable income. Obviously, a taxpayer would choose to use the version of the I.R.C. in effect for the year for which the return was filed only if it were more beneficial to the taxpayer than using the I.R.C. in effect on January 1, 1999. Therefore, for any year other than 1999, the SBT Act is premised on the notion that there can be a difference between federal taxable income as reported on a taxpayer's Form US-1120 and the computation of federal taxable income used to determine its business income under the SBT Act. Thus, a corporation such as Delphi can compute its SBT business income differently than its federal taxable income as reported on its federal Form US-1120, provided it uses the SBT-mandated definition of federal taxable income under one of the permitted versions of the I.R.C.

17. Furthermore, in another definitional section of the Michigan SBT Act, the statute, as part of its definition of "compensation," provides: "Compensation also includes, on a cash or accrual basis consistent with the taxpayer's method of accounting for federal income tax

⁶ The default I.R.C. under the Michigan SBT Act for computing "business income" is the I.R.C. in effect on January 1, 1999, rather than the I.R.C. in effect for the year for which the return was filed. Thus, the default I.R.C. for SBT purposes would be different than the current year version of the I.R.C. required to be used for Form US-1120 filed with the Internal Revenue Service.

purposes . . ." Mich. Comp. Laws § 208.4(3) (emphasis added). Therefore, when the SBT Act requires that a taxpayer report any items on its SBT return in the exact same manner that it reports those items on its federal income tax return, the statute expressly set outs that requirement as the SBT Act did with respect to cash or accrual accounting within its definition of "compensation." No similar requirement with respect to reporting business income appears within the definition of "business income" or any other provision of the SBT Act. See Mich. Comp. Laws § 208.3(3). Had the drafters of the SBT Act intended for "business income" to be "consistent with the taxpayer's method [used] for federal income tax purposes," they could have so provided in the statute. The lack of this explicit language in the definition of "business income," together with the notion that a taxpayer may choose which version of the I.R.C. to apply when computing "business income," indicate that the taxpayer's federal taxable income as set forth on its federal Form US-1120 need not be identical to its "business income" for SBT purposes.⁷

18. Moreover, the federal Form US-1120 filed by the Debtors was for a consolidated group of several Delphi entities, many of which were not subject to the Michigan SBT. The consolidated Michigan SBT return permitted under Michigan law included only a subset of the entities that were included in the federal consolidated Form US-1120. Putting aside the issue of an accounting election under I.R.C. § 59(e), applying Michigan's self-proclaimed "policy" of requiring that a taxpayer's SBT business income be exactly the same as its taxable

⁷

To the extent that Michigan argues or this Court finds that the Michigan SBT Act is ambiguous in any way, the SBT Act must be construed in favor of the taxpayer and against the state of Michigan. See In re Dodge Bros., Inc., 217 N.W. 777, 779 (Mich. 1928) ("The scope of tax laws may not be extended by implication or forced construction. Such laws may be made plain, and the language thereof, if dubious, is not resolved against the taxpayer.").

income on its Form US-1120 would be illogical where the subset of entities included on the SBT return is smaller than the group of entities included on the federal consolidated Form US-1120. Therefore, applying Michigan's "policy" would be impractical and would lead to an absurd result.⁸

8

A predecessor-in-interest to Debtor Delphi Automotive Systems LLC was a member of a corporate group that in certain years during the 1990s similarly accounted for R&E expenses on its consolidated SBT returns by deducting them in the year incurred while amortizing those expenses on its consolidated federal return. Michigan auditors specifically reviewed that SBT accounting for R&E Expenses and did not adjust it during more than one audit. (Whitson Decl. ¶ 9.)

In Michigan, all taxpayers must be treated similarly and fairly. The Debtors understand, based on information provided to them, that Michigan has allowed other taxpayers who elect to amortize R&E Expenses under I.R.C. § 59(e) when computing federal taxable income for federal tax reporting purposes to calculate taxable income for SBT purposes without the I.R.C. § 59(e) election. The Debtors understand that Michigan accepted that accounting treatment during previous audits. To the extent that Michigan is taking a contrary position now with respect to Delphi, Michigan may be in violation of the Equal Protection Clauses of the United States Constitution and the Michigan Constitution, as well as the Uniformity of Taxation Clause of the Michigan Constitution. The Debtors are conducting discovery with respect to these issues and reserve their right to supplement their pleadings in accordance with this Court's order governing these proceedings.

Conclusion

WHEREFORE the Debtors respectfully request that this Court enter an order
(a) disallowing and expunging proofs of claim numbers 6383, 9272, and 16633, (b) disallowing
proofs of claim numbers 6354 and 16724 to the extent that they assert SBT liability, and
(c) granting the Debtors such other and further relief as is just.

Dated: New York, New York
December 19, 2007

SKADDEN, ARPS, SLATE, MEAGHER
& FLOM LLP

By: /s/ John Wm. Butler, Jr.
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John K. Lyons (JL 9331)
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- and -

By: /s/ Kayalyn A. Marafioti
Kayalyn A. Marafioti (KM 9632)
Thomas J. Matz (TM 5986)
Four Times Square
New York, New York 10036

Attorneys for Delphi Corporation, et al.,
Debtors and Debtors-in-Possession

Exhibit A

Hearing Date & Time: January 10, 2008 at 10:00 a.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X

In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)

-----X

DECLARATION OF JAMES P. WHITSON IN SUPPORT OF DEBTORS'
SUPPLEMENTAL REPLY WITH RESPECT TO PROOFS OF CLAIM
NUMBERS 6354, 6383, 9272, AND 16633
(STATE OF MICHIGAN, DEPARTMENT OF TREASURY)

James P. Whitson Declaration

I, James P. Whitson, declare as follows:

1. Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates are debtors and debtors-in-possession in these chapter 11 cases (collectively, the "Debtors"). I submit this declaration in support of the Debtors' Supplemental Reply With Respect To Proofs Of Claim Numbers 6354, 6383, 9272, And 16633 (State Of Michigan, Department Of Treasury) (the "Supplemental Reply"). Capitalized terms used but not otherwise defined in this declaration have the meanings ascribed to them in the Supplemental Reply.

2. I am the Chief Tax Officer of Delphi. I am responsible for directing Delphi's global tax and customs planning and reporting. I have been employed by Delphi since August 1998. Before joining Delphi, I was the Vice President, Assistant Treasurer and Director of Taxes at ITT. During my more than 17 years at ITT, I was responsible for a broad range of tax matters and directed activities of outside tax counsel and accountants. I received an MBA from Harvard Business School in 1971 and a Bachelor in Economics from Davidson College in 1966. I am a Certified Public Accountant and a member of the American Institute of Certified Public Accountants, the Tax Executives Institute, the Financial Executives Institute, and the International Fiscal Association.

3. Except as otherwise indicated, all facts set forth in this declaration are based upon my personal knowledge, my review of relevant documents, my opinion, and my experience with and knowledge of Delphi's tax matters, or are based upon knowledge obtained from Delphi's employees reporting to me in the course of their duties. If I were called upon to testify, I could and would testify to the facts set forth herein.

4. During each of their tax years 2002, 2003 and 2004, the Debtors incurred substantial expenditures that constituted research and experimental expenditures ("R&E

Expenses") under section 174 of the Internal Revenue Code ("I.R.C."). When the Debtors computed their federal taxable income for 2002, 2003, and 2004, the Debtors elected to capitalize certain of these R&E Expenses and to amortize them over ten years. This was done in order to reduce federal net operating loss carry-forwards from those tax years. Taking this approach allowed the Debtors to use certain foreign tax credits to offset federal tax liability in future tax years which otherwise would have expired if not used within ten years. In contrast, federal net operating losses arising from R&E Expenses or otherwise can be carried forward as long as 20 years. Accordingly, the Debtors elected under I.R.C. § 59(e) to amortize the R&E Expenses over ten years and thereby reduce their net operating losses for tax years 2002, 2003, and 2004.

5. When calculating their "business income" under the Michigan Single Business Tax Act ("SBT") for tax years 2002, 2003, and 2004, however, the Debtors chose to calculate their federal taxable income for SBT purposes by deducting the full amount of R&E Expenses for each tax year. The Debtors included a schedule with each applicable SBT return or amended SBT return showing the calculation for SBT purposes of federal taxable income, which under the SBT Act is "business income," the starting point for calculating their tax base under the SBT Act.

6. The Debtors' federal tax returns, as originally filed, deducted the full amount of R&E expenses for tax years 2002 and 2003. While the federal audit for 2002 and 2003 was in progress, the Debtors chose to amortize the R&E Expenses under I.R.C. § 59(e). This adjustment was reflected in the federal Revenue Agent Report ("RAR") along with other adjustments that resulted in an amended amount of taxable income for tax years 2002 and 2003. The Debtors did not file an amended federal Form US-1120 for 2002 or 2003. The Debtors filed

amended Michigan SBT returns, however, to reflect the federal RAR adjustments for those tax years. Thus, for tax years 2002 and 2003, Delphi filed only one federal Form US-1120 for each tax year, but changes from the federal RAR adjustments required Delphi to file amended SBT returns in accordance with Mich. Comp. Laws § 208.75(2).

7. During audit, however, Michigan adjusted the Debtors' treatment of R&E Expenses. Michigan's auditors determined that the Debtors must compute their business income exactly the same way they computed their federal taxable income for each year, resulting in a much higher SBT liability.

8. The Debtors do not dispute that if they were required to calculate their SBT liability as Michigan contends, these amounts from Michigan's proofs of claims would be allowed with respect to the Debtors' SBT liability for tax years 2002 through 2004.

9. A predecessor-in-interest to Debtor Delphi Automotive Systems LLC was a member of a corporate group that in certain years during the 1990s similarly accounted for R&E Expenses on its consolidated SBT returns by deducting them in the year incurred while amortizing those expenses on its consolidated federal return. Michigan auditors specifically reviewed such SBT accounting for R&E Expenses and did not adjust it during more than one audit.

10. The Debtors' records reflect that they have no unpaid SBT tax liability for tax year 2001. A Final Audit Determination Letter dated June 21, 2007 indicates that Delphi is owed an \$88 refund for 2001 SBT taxes and no amounts are due or owing. A redacted copy of that letter is attached to the Supplemental Reply as Exhibit C.

11. I declare under penalty of perjury that the foregoing is true and correct.
Executed on December 19, 2007.

/s/ James P. Whitson

JAMES P. WHITSON

Exhibit B

REDACTED

Delphi Corporation & Subsidiaries
F.E.I.N. 38-3430473
2002 Adjustment to Federal Taxable Income

This return reflects an adjustment to the 2002 Delphi Corporation & Subsidiaries Federal pro-forma return included in the 2002 Delphi Corporation and Subsidiaries Consolidated Federal income tax return as filed. The adjustment reflects the reversal of the 2002 election to capitalize R & E expenditures under I.R.C. Section 59(e). This election reverses the net R & E capitalization reported by Delphi Corporation and Subsidiaries on its separate Federal pro-forma return and also adds back the prior year amortized amounts.

RECONCILIATION

	<u>Delphi</u>	<u>Delco</u>	<u>DTI</u>	<u>Exhaust</u>
Fed. Tax. Inc.(loss)				
	REDACTED			
Current Yr. Net 59(e) adj. *1				
REDACTED	_____	_____	_____	_____
Business Income	_____	_____	_____	_____
Gross Sec. 59(e) Adj.				
	REDACTED			
2002 Sec. 59(e) Amort.(1/10 th)	_____	_____	_____	_____
*Net Current Yr. 59(e)	_____	_____	_____	_____

Further details available upon audit.

REDACTED

Delphi Corporation & Subsidiaries
F.E.I.N. 38-3430473
2003 Adjustment to Federal Taxable Income

This return reflects an adjustment to the 2003 Delphi Corporation & Subsidiaries Federal pro-forma return included in the 2003 Delphi Corporation and Subsidiaries Consolidated Federal income tax return as filed. The adjustment reflects the reversal of the 2003 election to capitalize R & E expenditures under I.R.C. Section 59(e). This election reverses the net R & E capitalization reported by Delphi Corporation & Subsidiaries on its separate Federal pro-forma return and also adds back the prior year amortized amounts.

RECONCILIATION

	<u>Delphi</u>	<u>Delco</u>	<u>DTI</u>	<u>Exhaust</u>
Fed. Tax. Inc.(loss)				
		REDACTED		
2003 Net 59(e) adj	*			
	REDACTED			
2002 Amortization (1/10 th)	_____	_____	_____	_____
Business Income	_____	_____	_____	_____
Gross Sec. 59(e) Adj.				
		REDACTED		
2003 Sec. 59(e) Amort.(1/10 th)	_____	_____	_____	_____
*Net Current Yr. 59(e)	_____	_____	_____	_____

Further details available upon audit.

Delphi Corporation & Subsidiaries
F.E.I.N. 38-3430473
2004 Adjustment to Federal Taxable Income

This return reflects an adjustment to the 2004 Delphi Corporation & Subsidiaries Federal pro-forma return included in the 2004 Delphi Corporation and Subsidiaries Consolidated Federal income tax return as filed. The adjustment reflects the reversal of the 2004 election to capitalize R & E expenditures under I.R.C. Section 59(e). This election reverses the net R & E capitalization reported by Delphi Corporation & Subsidiaries on its separate Federal pro-forma return and also adds back the prior year amortized amounts.

RECONCILIATION

	<u>Delphi</u>	<u>DTI</u>	<u>Exhaust</u>
Fed. Tax. Inc.(loss)		REDACTED	
2004 Net 59(e) adj	*		
REDACTED			
2002 Amortization (1/10 th)			
2003 Amortization (1/10 th)	_____	_____	_____
Business Income	_____	_____	_____
Gross Sec. 59(e) Adj.		REDACTED	
2004 Sec. 59(e) Amort.(1/10 th)	_____	_____	
*Net Current Yr. 59(e)	_____	_____	

Further details available upon audit.

Exhibit C

**MICHIGAN DEPARTMENT OF TREASURY
FINAL AUDIT DETERMINATION LETTER****Single Business Tax**Taxpayer Name: Delphi Corporation
Account No: 38-3430473

Date: June 21, 2007

Audit Period: 1/1/2001 to 12/31/2004

Audit Adjusted Tax Liability or (Refund or Credit)	\$	
Penalty		
Interest		
Total Audit Adjusted Tax Liability or (Refund or Credit)	\$	REDACTED

**If it is determined that you owe additional tax, penalty or interest, the Department will send to you a
NOTICE OF INTENT TO ASSESS (BILL FOR TAXES DUE).**

As a result of this audit the Department has made the above determination. If this determination denies or reduces a refund that you claim is due you, denies or reduces a credit forward that you claim is due you, or states that you are entitled to a refund or credit that you claim is in an amount less than you believe you are entitled to, this final decision of the Department may be appealed as follows:

- Send a written request for an Informal Conference within 60 days of the date of this determination to the Office of Hearings, 430 West Allegan Street, Lansing, MI 48922.
- File an appeal within 35 days of the date of this determination with the Michigan Tax Tribunal, 611 W. Ottawa, 2nd Floor, Lansing, MI 48909, or
- File an appeal within 90 days with Michigan Court of Claims, 313 W. Kalamazoo Street, Lansing, MI 48933.

The NOTICE OF INTENT TO ASSESS will explain your right to seek an Informal Conference by sending a written request to the Office of Hearings, 430 West Allegan Street, Lansing, MI 48922 within 60 days of the date of the NOTICE OF INTENT TO ASSESS. If you do not seek an Informal Conference within 60 days of receiving the NOTICE OF INTENT TO ASSESS, the Department will issue a FINAL ASSESSMENT that will advise you of your right to appeal to the Michigan Tax Tribunal within 35 days, or the Michigan Court of Claims within 90 days of the date of the FINAL ASSESSMENT. Appeals to the Court of Claims require that you pay the contested amount and then seek a refund.

If you have questions regarding the appeals process, you may confer with the auditor or contact the Office of Hearings at (517) 636-4100, Michigan Tax Tribunal at (517) 373-3003, or Court of Claims at (517) 483-6500.

Audit conducted by: *Stricklin Owens*, Auditor, Audit Division, Tax Compliance Bureau, Michigan Department of Treasury. If you have questions regarding this final determination, you may confer with the auditor, audit supervisor, or contact the State Administrative Manager.

Dewayne A. Miller
Dewayne Miller, Acting Administrative Manager
Tax Compliance Bureau
Michigan Department of Treasury
Lansing, MI 48922
Phone: (517) 636-4200
Fax: (517) 636-4201

6/25/07
Date

THIS IS NOT A BILL

Suspension of Statute of Limitations:

The running of the statute of limitations is suspended for: (1) The period pending a final determination of tax, including audit, conference, hearing, and litigation of liability for federal income tax or a tax administered by the department and for 1 year after that period; (2) The period for which the taxpayer and the state treasurer have consented to in writing. The running of the statute of limitations is suspended only as to those items that were the subject of the audit, conference, hearing, or litigation for federal income tax or a tax administered by the department.

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REDACTEDState of Michigan - Department of Treasury
Taxpayer Name: DELPHI CORPORATION

04/18/08

Account Number: 383430473

SBT Audit Summary

	Ref	01/01-12/01	01/02-12/02	01/03-12/03
SBT Audit Summary				
Determined Tax Due		(83)		
Interest Due		0		
Penalty Due				
Total Amount Due		(88)		
Less Credit Audits		0		
Less Unapplied Payments or Prepayments		0		
Net Payment Due		(88)		

REDACTED

	Ref	01/04-12/04	Total
SBT Audit Summary			
Determined Tax Due			
Interest Due			
Penalty Due			
Total Amount Due			
Less Credit Audits			
Less Unapplied Payments or Prepayments			
Net Payment Due			

REDACTED

Exhibit D

U.S. Corporation Income Tax Return

OMB No. 1545-0123

For calendar year 2004 or tax year beginning _____, 2004, ending _____, 20____
▶ See separate instructions.

2004

A Check if:

- 1 Consolidated return (attach Form 851) ☐
2 Personal holding co. (attach Sch. PH) ☐
3 Personal service corp. (see instructions) ☐
4 Schedule M-3 required (attach Sch. M-3) ☐

Use IRS label. Otherwise, print or type.

Name

Number, street, and room or suite no. If a P.O. box, see page 9 of instructions.

City or town, state, and ZIP code

B Employer identification number

C Date incorporated

D Total assets (see page 8 of instructions)

\$

E Check if: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

Income	1a	Gross receipts or sales		b	Less returns and allowances		c	Bal ▶	1c	
	2	Cost of goods sold (Schedule A, line 8)							2	
	3	Gross profit. Subtract line 2 from line 1c							3	
	4	Dividends (Schedule C, line 19)							4	
	5	Interest							5	
	6	Gross rents							6	
	7	Gross royalties							7	
	8	Capital gain net income (attach Schedule D (Form 1120))							8	
	9	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)							9	
	10	Other income (see page 11 of instructions—attach schedule)							10	
	11	Total income. Add lines 3 through 10							11	
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)							12	
	13	Salaries and wages (less employment credits)							13	
	14	Repairs and maintenance							14	
	15	Bad debts							15	
	16	Rents							16	
	17	Taxes and licenses							17	
	18	Interest							18	
	19	Charitable contributions (see page 14 of instructions for 10% limitation)							19	
	20	Depreciation (attach Form 4562)		20						
	21	Less depreciation claimed on Schedule A and elsewhere on return		21a					21b	
	22	Depletion							22	
	23	Advertising							23	
	24	Pension, profit-sharing, etc., plans							24	
	25	Employee benefit programs							25	
	26	Other deductions (attach schedule)							26	
	27	Total deductions. Add lines 12 through 26							27	
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11							28	
	29	Less: a Net operating loss deduction (see page 16 of instructions)		29a						
	b Special deductions (Schedule C, line 20)		29b					29c		
Tax and Payments	30	Taxable income. Subtract line 29c from line 28 (see instructions if Schedule C, line 12, was completed)							30	
	31	Total tax (Schedule J, line 11)							31	
	32	Payments: a 2003 overpayment credited to 2004.	32a							
		b 2004 estimated tax payments	32b							
		c Less 2004 refund applied for on Form 4466	32c	()				
		d Bal ▶	32d							
		e Tax deposited with Form 7004	32e							
		f Credit for tax paid on undistributed capital gains (attach Form 2439)	32f							
		g Credit for Federal tax on fuels (attach Form 4136). See instructions.	32g						32h	
	33	Estimated tax penalty (see page 17 of instructions). Check if Form 2220 is attached							33	
34	Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed							34		
35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid							35		
36	Enter amount of line 35 you want: Credited to 2005 estimated tax ▶ Refunded ▶							36		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

EIN

Phone no. ()

Schedule A Cost of Goods Sold (see page 17 of instructions)

1	Inventory at beginning of year	1		
2	Purchases	2		
3	Cost of labor	3		
4	Additional section 263A costs (attach schedule)	4		
5	Other costs (attach schedule)	5		
6	Total. Add lines 1 through 5	6		
7	Inventory at end of year	7		
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8		

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost as described in Regulations section 1.471-3

(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4

(iii) ☐ Other (Specify method used and attach explanation.) ►

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d**

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

Schedule C Dividends and Special Deductions (see page 18 of instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) × (b)
1 Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction		80	
8 Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))		100	
9 Total. Add lines 1 through 8. See page 19 of instructions for limitation			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members and certain FSCs that are subject to the 100% deduction		100	
12 Dividends from controlled foreign corporations subject to the 85% deduction (attach Form 8895)		85	
13 Other dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up (section 78)			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Schedule E Compensation of Officers (see instructions for page 1, line 12, on page 13 of instructions)**Note:** Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
		%	%	%	
2 Total compensation of officers					
3 Compensation of officers claimed on Schedule A and elsewhere on return					
4 Subtract line 3 from line 2. Enter the result here and on page 1, line 12					

Schedule J Tax Computation (see page 20 of instructions)

1	Check if the corporation is a member of a controlled group (see sections 1561 and 1563). <input type="checkbox"/>			
Important: Members of a controlled group, see page 20 of instructions.				
2a	If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):			
	(1) \$	(2) \$	(3) \$	
b	Enter the corporation's share of: (1) Additional 5% tax (not more than \$11,750)	\$		
	(2) Additional 3% tax (not more than \$100,000)	\$		
3	Income tax. Check if a qualified personal service corporation under section 448(d)(2) (see page 21) <input type="checkbox"/>		3	
4	Alternative minimum tax (attach Form 4626)		4	
5	Add lines 3 and 4		5	
6a	Foreign tax credit (attach Form 1118)	6a		
b	Possessions tax credit (attach Form 5735)	6b		
c	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)	6c		
d	General business credit. Check box(es) and indicate which forms are attached: <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s) (specify) ▶	6d		
e	Credit for prior year minimum tax (attach Form 8827)	6e		
f	Qualified zone academy bond credit (attach Form 8860)	6f		
7	Total credits. Add lines 6a through 6f		7	
8	Subtract line 7 from line 5		8	
9	Personal holding company tax (attach Schedule PH (Form 1120))		9	
10	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)		10	
11	Total tax. Add lines 8 through 10. Enter here and on page 1, line 31		11	

Schedule K Other Information (see page 23 of instructions)

	Yes	No		Yes	No
1	Check accounting method: a <input type="checkbox"/> Cash		7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation?	
	b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) ▶			If "Yes," enter: (a) Percentage owned ▶	
2	See page 25 of the instructions and enter the:			and (b) Owner's country ▶	
	a Business activity code no. ▶		c	The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached ▶	
	b Business activity ▶		8	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>	
	c Product or service ▶			If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.	
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		9	Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$	
	If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		10	Enter the number of shareholders at the end of the tax year (if 75 or fewer) ▶	
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?		11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>	
	If "Yes," enter name and EIN of the parent corporation ▶			If the corporation is filing a consolidated return, the statement required by Temporary Regulations section 1.1502-21T(b)(3)(i) or (ii) must be attached or the election will not be valid.	
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)		12	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) ▶ \$	
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned ▶		13	Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000?	
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)			If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. ▶ \$	
	If "Yes," file Form 5452 , Corporate Report of Nondividend Distributions.				
	If this is a consolidated return, answer here for the parent corporation and on Form 851 , Affiliations Schedule, for each subsidiary.				

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Note: The corporation is not required to complete Schedules L, M-1, and M-2 if Question 13 on Schedule K is answered "Yes."

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash				
2a	Trade notes and accounts receivable				
b	Less allowance for bad debts	()		()	
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation	()		()	
11a	Depletable assets				
b	Less accumulated depletion	()		()	
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization	()		()	
14	Other assets (attach schedule)				
15	Total assets				
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach schedule)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock				
23	Additional paid-in capital				
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated				
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity				

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see page 24 of instructions)

1	Net income (loss) per books		7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Charitable contributions \$		b	Charitable contributions \$	
c	Travel and entertainment \$				
6	Add lines 1 through 5		9	Add lines 7 and 8	
			10	Income (page 1, line 28)—line 6 less line 9	

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year		5	Distributions: a Cash	
2	Net income (loss) per books			b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3		8	Balance at end of year (line 4 less line 7)	

Exhibit E

Michigan Department of Treasury
(Rev. 12-04)**2004
C-8000****2004 MICHIGAN Single Business Tax Annual Return**

Issued under authority of P.A. 228 of 1975. See instruction booklet for filing guidelines.

1. This return is for calendar year 2004 or for the following tax year <table style="width: 100%;"><tr><td style="width: 50%;">Beginning Date month year 2004</td><td style="width: 50%;">Ending Date month year </td></tr></table>	Beginning Date month year 2004	Ending Date month year 	5. Federal Employer Identification Number (FEIN) or TR Number <div style="border: 1px solid black; width: 100px; height: 20px; margin: 0 auto;"></div>
Beginning Date month year 2004	Ending Date month year 		
2. Name (Type or Print) DBA Street Address City, State, ZIP Code	6. If discontinued, enter effective date 7. Business Start Date 8. Principal Business Activity		
3. Check this box if filing a Michigan consolidated return. <input type="checkbox"/> Enter authorization number _____	9. Organization Type (check one) a. <input type="checkbox"/> Individual c. <input type="checkbox"/> Professional Corporation e. <input type="checkbox"/> Other Corporation g. <input type="checkbox"/> Limited Liability Company-Corporation		
4. Check this box if you are a member of a controlled group (see instructions). <input type="checkbox"/>	b. <input type="checkbox"/> Fiduciary d. <input type="checkbox"/> S Corporation f. <input type="checkbox"/> Partnership/LLC-Partnership		

10. Gross receipts **▶ 10.** **.00**
11. Business income. Filers using the Short-Method, go to C-8000S, line 9 **▶ 11.** **.00**

COMPENSATION

12. Salaries, wages and other payments to employees **▶ 12.** **.00**
13. Employee insurance plans - health, life **▶ 13.** **.00**
14. Pension, retirement, profit sharing plans **▶ 14.** **.00**
15. Other payments - supplemental unemployment benefit trust, etc **▶ 15.** **.00**
16. Total Compensation. Add lines 12 - 15 **16.** **.00**

ADDITIONS - to the extent deducted in arriving at business income.

17. Depreciation and other write-off of tangible assets **▶ 17.** **.00**
18. Taxes imposed on or measured by income (e.g., city, state, foreign) **▶ 18.** **.00**
19. Single business tax **▶ 19.** **.00**
20. Dividends, interest and royalty expenses **▶ 20.** **.00**
21. Capital loss carryover or carryback **▶ 21.** **.00**
22. Net operating loss carryover or carryback **▶ 22.** **.00**
23. Gross interest and dividend income from bonds and similar obligations issued by states other than Michigan and its political subdivisions **▶ 23.** **.00**
24. Any deduction or exclusion due to classification as FSC or similar classification and expenses of financial organizations, see instructions **▶ 24.** **.00**
25. Losses from partnerships. Account No. **▶ 25.** **.00**
26. Total Additions. Add lines 17 - 25 **26.** **.00**
27. Subtotal. Add lines 11, 16 and 26 **27.** **.00**


SUBTRACTIONS

28. Dividends, interest and royalty income included in business income **▶ 28.** **.00**
29. Capital losses not deducted in arriving at business income **▶ 29.** **.00**
30. Income from partnerships included in business income, Account No. **▶ 30.** **.00**
31. Total Subtractions. Add lines 28 - 30 **31.** **.00**

TAX BASE

32. Tax Base. Subtract line 31 from line 27 **32.** **.00**
33. Apportioned Tax Base. Multiply line 32 by _____ % from C-8000H, line 16 or 19 **33.** **.00**

62. PAYMENT. Enter amount from page 2, line 58 **PAY THIS AMOUNT ▶ 62.** **.00**

WITHOUT PAYMENT - Mail return to: **Michigan Department of Treasury**
P.O. Box 30059
Lansing, MI 48909**WITH PAYMENT - Pay amount on line 62 and mail check and return to:** **Michigan Department of Treasury**
Department 77375
P.O. Box 77000
Detroit, MI 48277-0375

Make checks payable to "State of Michigan." Print the FEIN or TR Number and "SBT" on the front of the check. Do not staple the check to the return.

Continue and sign on page 2.

C-8000, Page 2

Federal Employer Identification Number _____

TAX BASE

34. Enter amount from line 32 or 33, whichever applies 34. _____ .00

ADJUSTMENTS

35. Recapture of capital acquisition deduction from C-8000D, line 19 ▶ 35. _____ .00

36. ADJUSTED TAX BASE BEFORE loss deduction and statutory exemption.

Add line 34 and line 35. If line 35 is negative, subtract ▶ 36. _____ .00

If negative, this is a business loss carryforward; **do not complete lines 37 through 42. Enter zero on line 43.**

37. Business loss deduction 37. _____ .00

38. **Adjusted Tax Base Before Statutory Exemption.** Subtract line 37 from line 36 38. _____ .00**STATUTORY EXEMPTION - Complete and attach Form C-8043, Statutory Exemption Schedule.**

39. Allowable statutory exemption, from C-8043, line 16 39. _____ .00

40. **Adjusted Tax Base.** Subtract line 39 from line 38. Check if C-8000G is attached ▶ a. ☐ 40. _____ .00**REDUCTIONS, NONREFUNDABLE CREDITS, AND TAX**

41. Reduction to adjusted tax base, if applicable. See instructions for Form C-8000S 41. _____ .00

Check the method being used: ▶ ☐ **Compensation Reduction** OR ▶ ☐ **Gross Receipts Reduction**42. Taxable base. Subtract line 41 from line 40. If the gross receipts short-method was used,
enter the amount from C-8000S, line 14 42. _____ .0043. **Tax Before All Credits.** Multiply line 42 by 1.9% (.019) ▶ 43. _____ .00**If you are not taking the Investment Tax Credit on C-8000ITC, enter the amount from line 43 on line 44.**44. **Tax After Investment Tax Credit.** Enter the amount from C-8000ITC, line 37 ▶ 44. _____ .00**The small business and contribution credits are computed on Form C-8000C and/or C-8009. Complete Form C-8000C and/or C-8009 before continuing. If not filing Form C-8000C or C-8009, enter the amount from line 44 on line 45.**

45. Enter the amount from C-8000, line 44, C-8000C, lines 19, 26 or 36 or C-8009, line 33 or 34 45. _____ .00

46. Unincorporated/S Corp. credit. Multiply line 45 by percent from page 15 46. _____ .00

47. Nonrefundable credits from C-8000MC, line 82 47. _____ .00

48. Add lines 46 and 47 48. _____ .00

49. **Tax After Nonrefundable Credits.** Subtract line 48 from line 45 ▶ 49. _____ .00**PAYMENTS, REFUNDABLE CREDITS AND TAX DUE**

50. Overpayment credited from 2003 50. _____ .00

51. Estimated tax payments 51. _____ .00

52. Tax paid with request for extension 52. _____ .00

53. Refundable credits from C-8000MC, line 14 53. _____ .00

54. Total. Add lines 50 - 53 ▶ 54. _____ .00

55. **TAX DUE.** Subtract line 54 from line 49. If less than zero, leave blank ▶ 55. _____ .00

56. Underpaid estimate penalty and interest from C-8020, line 28 or 40, whichever applies 56. _____ .00

57. Annual return penalty at _____ % = _____ .00 and interest = _____ .00 57. _____ .00

58. If line 55 is blank, go to line 59. Otherwise, add lines 55 - 57; enter the amount here and on
page 1, line 62. 58. _____ .00**OVERPAYMENT - REFUND OR CREDIT FORWARD**

59. Overpayment. Subtract line 49, and any penalty and interest due on lines 56 and 57, from line 54.

If less than zero, leave blank. See instructions 59. _____ .00

60. Enter the amount of overpayment on line 59 to be refunded ▶ 60. _____ .00

61. Enter the amount of overpayment on line 59 to be **credited forward** ▶ 61. _____ .00

TAXPAYER'S DECLARATION		PREPARER'S DECLARATION	
I declare under penalty of perjury that this return is true and correct to the best of my knowledge.		I declare under penalty of perjury that this return is based on all information of which I have any knowledge.	
I authorize Treasury to discuss my return with my preparer. <input type="checkbox"/> Yes <input type="checkbox"/> No		Preparer's Signature	
Taxpayer's Signature		Print or Type Preparer's Name	Date
Print or Type Taxpayer's Name	Date	Business Address, Phone and Identification Number	
Title			

This return is due April 30, or on or before the last day of the 4th month after the close of the tax year.

Lines not listed are explained on the form.

Every person engaged in business activity in Michigan with apportioned or allocated gross receipts of \$350,000 or more must file an annual return.

Line 1, Taxable Year. Enter the beginning and ending dates, month and year, of the annual accounting period. For periods less than 12 months, enter the beginning and ending dates that correspond to the taxable period reported to the IRS.

Line 3, Consolidated Filing.

- ✓ **Corporations.** If a business receives the State Treasurer's approval to file a consolidated or combined SBT return, check the box and enter the authorization number on the line provided. Attach a copy of the approved Form C-8007, *Request for Consolidated or Combined Filing*, and Form C-8008, *Affiliation Schedule - Consolidated Filing*.

Line 4, Controlled Groups. A controlled corporate group is an affiliated group of corporations as defined in the SBT Act or a controlled group of corporations as defined in IRC Section 1563. **Entities under common control** are two or more trades or businesses, whether or not incorporated, under common control as defined in the IRS Regulation 1.414(c). This includes parent-subsidiary, brother-sister or combined groups of corporations. See RAB 1989-48 for further information.

- ① **Reminder:** Controlled groups must complete Form C-8010AGR, *SBT Adjusted Gross Receipts for Controlled Groups*, on page 63, to determine filing requirements for the group and to determine adjusted gross receipts for the group if an investment tax credit is taken. Attach completed schedule to return.
- ① **Important:** If the taxpayer is a member of a controlled group and is claiming a statutory exemption or small business credit, complete Form C-8009, *SBT Allocation of Statutory Exemption, Standard Small Business Credit and Alternate Tax for Members of Controlled Groups*, on page 57. Attach completed schedule to the tax return.

Line 5, Account Number. Use the taxpayer's Federal Employer Identification Number (FEIN) or the Michigan Treasury (TR) assigned number. If an organization type is individual and an account number does not exist yet, enter the taxpayer's social security number and enter an "S" in the box to the right. Treasury will notify the taxpayer when a Michigan TR number is assigned. Use that number on all future SBT filings unless a federal number has been assigned. For all other organization types without an account number, leave line 5 blank. Be sure to use the same account number on all forms.

Gross Receipts Checklist

Note: This checklist is not intended to be all encompassing.

Receipts include, but are not limited to:

- Receipts (sales price) from the sale of assets used in a business activity;
- Sale of products;
- Services performed;
- Gratuities stipulated on a bill;
- Sales tax collected on the sale of tangible personal property;
- Dividend and interest income;
- Gross commissions earned;
- Rents;
- Royalties;
- Professional services;
- Sales of scrap and other similar items;
- Client reimbursed expenses not obtained in an agency capacity;
- Gross proceeds from intercompany sales.

Receipts exclude:

- Proceeds from sales by a principal that are collected in an agency capacity solely on behalf of the principal and delivered to the principal;
- Amounts received as an agent solely on behalf of the principal that are expended by the taxpayer under certain circumstances;
- Amounts from gross income of a foreign corporation engaged in the international operation of aircraft under section 883(a) of the Internal Revenue Code;
- Amounts received by an advertising agency used to acquire advertising media time, space, production, or talent on behalf of another person;
- Amounts received by a person that manages real property owned by a client that are deposited into a separate account kept in the name of the client and that are not reimbursed and are not indirect payments for management services provided to that client.
- Proceeds from the original issue of stock, equity instruments, or debt instruments;
- Refunds from returned merchandise;
- Cash and in-kind discounts;
- Trade discounts;
- Federal, State or local tax refunds;
- Security deposits;
- Payment of the principal portion of loans;
- Value of property received in like-kind exchange;
- Proceeds from a sale, transaction, exchange, involuntary conversion, or other disposition of tangible, intangible or real property that is a capital asset as defined in section 1221(a) of the Federal Internal Revenue Code, or land that qualifies as property used in trade or business as defined in section 1231(b) of the Internal Revenue Code, less any gain from the disposition to the extent that gain is included in federal taxable income;
- Proceeds from an insurance policy, settlement of a claim, or judgment in a civil action, less any proceeds that are included in federal taxable income;
- Proceeds from the taxpayer's transfer of an account receivable, if the sale that generated the account receivable was included in gross receipts for federal income tax purposes. This provision will not apply to a taxpayer who both buys and sells any receivables during the tax year.

Line 7, Business Start Date. Enter the start date of first Michigan business activity.

Line 8, Principal Business Activity. Enter a brief description of business activity (e.g., forestry, fisheries, mining, construction, manufacturing, transportation, communication, electric, gas, sanitary services, wholesale trade, retail trade, finance or services).

Line 9, Organization Type. Check the box that

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describes the organization type. A Limited Liability
Company should check the appropriate box based on
the federal return.

Line 10, Gross Receipts. Gross receipts means the entire amount received from any activity, whether in intrastate, interstate or foreign commerce, carried out for direct or indirect gain, benefit, or advantage to the taxpayer or to others, with certain exceptions. Use the Gross Receipts Checklist as a guide to be sure receipts have been totaled correctly. Use the appropriate worksheet on page 16 to calculate gross receipts.

Line 11, Business Income. Use the appropriate worksheet on page 16 to calculate business income.

The SHORT METHOD to Compute SBT

The maximum SBT any filer pays is equal to the tax rate times one-half of the adjusted gross receipts. Adjusted gross receipts for this purpose means gross receipts, apportioned for companies doing business outside of Michigan, plus recapture of capital acquisition deduction. Figure this amount quickly by using Form C-8000S, *SBT Reductions to Adjusted Tax Base*, on page 55, lines 9-14, instead of figuring the tax base on Form C-8000. However, to claim the standard small business credit, the tax base must be computed.

If using the SHORT METHOD, complete Form C-8000S, *SBT Reductions to Adjusted Tax Base*, on page 55.

To use the SHORT METHOD, follow these steps:

1. Enter gross receipts on Form C-8000, line 10.
2. If claiming an unincorporated credit, enter the business income on Form C-8000, line 11.
3. Enter recapture, if applicable, from Form C-8000D, line 19, on Form C-8000, line 35.
4. Complete Form C-8000S, lines 9 through 14 only.
5. Enter the amount from Form C-8000S, line 14 on Form C-8000, line 42, and complete Form C-8000.

Compensation Payments

Line 12, Salaries, Wages and Other Payments.

Enter total payments, including the cash value of all consideration other than cash, made on behalf of or for the benefit of employees, officers or directors. Report these payments on a cash-only basis (i.e., include only the actual payments made during the year). For most filers this is the amount reported on U.S. 940 for the taxable year.

Payments include, but are not limited to, salaries, wages, fees, bonuses, commissions and other payments to employees, officers and directors that are subject to or specifically exempt or excepted from federal income tax withholding. This includes payments for casual services, but does not include payments to independent contractors.

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Employee is a person from whom an employer is required to withhold federal income taxes (IRC Section 3401(c)).

Lines 13 through 15. Report any payments made on behalf of or for the benefit of employees, officers or directors on a cash or accrual basis consistent with the method of federal income tax reporting.

Line 13, Employee Insurance Plans. Enter payments to health or life insurance plans for employees, payments for health and welfare and non-insured benefit plans, and payment of fees for the administration of health and welfare and non-insured benefit plans.

Do not include here or on line 15, contributions for FICA (Social Security and Medicare), workers' compensation insurance, or the State and Federal Unemployment Compensation Fund.

For tax years beginning in 2004, compensation excludes 5% of health care benefits provided to Michigan residents. Health care benefits are payments under health and welfare and noninsured benefit plans and payments for the administration of those plans. The percentage exclusion increases for subsequent years.

<u>Tax Years beginning after:</u>	<u>% Exempted for MI residents:</u>
12/31/2003	5%
12/31/2004	20%
12/31/2005	40%
12/31/2006	50%

Line 15, Other Payments. Enter any payments made for the benefit of employees that are not included on lines 13-14. For example, payments to supplemental unemployment benefit trusts, payments to individuals not currently working or payments to dependents and heirs for labor services rendered by an individual.

Additions

Additions are generally added to the extent deducted in arriving at business income, line 11.

Line 17, Depreciation. Enter all depreciation or amortization of tangible assets which are claimed as a deduction on the federal return. This includes the immediate (permitted under IRC Section 179) or accelerated write-off of tangible assets.

Taxpayers choosing the mileage method to determine car expenses must include in depreciation that portion of the mileage rate that is required by the IRC to reduce the adjusted basis of the vehicle.

Safe Harbor Leases. The lessor and lessee must report any rent attributable to a leaseback agreement under IRC Section 168(f)(8). The lessor subtracts rental receipts from such property, while the lessee adds rental payments.

Line 18, Taxes. Enter all taxes on, or measured by, net income including city and state taxes, foreign

Line 19, Single Business Tax. Enter the single business tax claimed as a deduction on the federal return.

Line 20, Dividends, Interest and Royalty Expenses. Enter any dividend, interest and/or royalties claimed as a deduction on your federal return.

Do not include any of the following:

- Dividends not claimed as federal deductions
- Interest payments made by financial organizations
- Initial franchise fees and any royalties, fees and other payments or consideration paid or incurred by a franchisee to a franchisor to establish or maintain the franchise relationship
- Oil and gas royalties deducted
- Cable franchise fees paid to units of government
- Film rental payments made by a theater owner to a distributor or to a producer
- Payments made by radio or TV broadcasters for syndication or royalty fees, or any other charges for program matter
- Computer software royalties deducted.

Line 21, Capital Loss Carryover or Carryback.

- ✓ **Fiduciaries and Corporations.** Enter any capital loss carryover or carryback from the federal schedule that was included in the business income reported on line 11. Cannot be a negative number.

Line 22, Net Operating Loss Carryover or Carryback.

- ✓ **Fiduciaries and Corporations.** Enter any net operating loss carryover or carryback that was included in arriving at business income reported on line 11. This cannot be a negative number.

Line 23, Gross Interest and Dividend Income. Enter any income from bonds and similar obligations or securities of states other than Michigan and their political subdivisions. Include only the income derived from business activity. Subtract from this income-related expenses, if those expenses were not allowed as deductions on the federal return (IRC Sections 265 and 291).

Line 24, Special Classifications Deduction.

- ✓ **Corporations** - Enter any deduction or exclusion by a filer due to a classification as, or the payment of commissions or fees to, a domestic international sales corporation, Foreign Sales Corporation (FSC) or any similar special classification which reduces or postpones federal income tax liability. This does not apply to special provisions of IRC Sections 805, 809, 815(c)(2)(A), 823(c) & 824(a).

total expenses deducted in arriving at federal taxable income, less expenses which are added in determining the SBT tax base, times the following fraction:

$$\frac{\text{Interest from U.S. obligations that Michigan is prohibited from taxing} + \text{Interest on Michigan obligations}}{\text{Total Interest Income}}$$

The result cannot exceed interest from U.S. obligations subtracted in arriving at the tax base.

Line 25, Losses from Partnerships. Enter any losses attributed to another taxable entity included in the business income reported on line 11. Enter the FEIN(s) of the partnerships, S Corporations or LLCs.

Subtractions

Subtractions are generally subtracted to the extent included in arriving at business income, line 11.

Line 28, Dividends, Interest or Royalty Income.

Enter dividends, interest and royalty income included in the business income reported on line 11.

Do not include:

- Dividends allowed as a dividend-received deduction on a federal return
- Oil and gas royalty income
- Initial franchise fees and any royalties, fees and other payments or consideration paid or incurred by a franchisee to a franchisor to establish or maintain the franchise relationship
- Interest income received by a financial organization. **Exception:** Interest from U.S. obligations that Michigan is prohibited from taxing may be included
- Film rental payments made by a theater owner to a distributor or to a producer
- Payments made by radio or TV broadcasters for syndication or royalty fees, or any other charges for program matter
- Computer software royalty income.

Exception: System software which interacts with operating system software and is developed, licensed and intended for the exclusive use of data processing professionals to build, test, manage or maintain application computer software. System software may not be transferred as part of, or in conjunction with, a sale or lease of computer hardware. System software royalty income may be included as a subtraction on line 28.

Line 29, Excluded Capital Losses. Enter any capital losses not included in arriving at federal taxable income in the year the loss occurred.

Line 30, Income from Partnerships. Enter income

Tax Base

Line 32, Tax Base. Tax base is business income or loss on line 11, plus compensation on line 16 and additions on line 26, and minus subtractions on line 31.

If income is taxable in another state, complete Form C-8000H, *SBT Apportionment Formula*, (page 33), before continuing. Attach the completed schedule to the return.

Line 33, Apportioned Tax Base. If taxable in another state, multiply line 32 by the percentage from Form C-8000H, line 16 or 19, whichever applies.

Adjustments

A taxpayer must complete Form C-8000D, *SBT Recapture of Capital Acquisition Deduction*, on page 27, if **depreciable real or personal property** was:

- Purchased in a tax year beginning on or after January 1, 1976 and beginning before January 1, 2000, and disposed of during the current tax year; or
- Purchased in a tax year beginning after December 31, 1996 and before January 1, 2000, and moved outside of Michigan during the current tax year.

Attach the completed Form C-8000D to the return.

Line 36, Adjusted Tax Base Before Loss Deduction and Statutory Exemption. Any negative amount on this line is a business loss which may be carried forward successively to the next 10 taxable years, or until the loss is used, whichever occurs first. If line 36 is negative, no tax is due; enter 0 on line 43.

Line 37, Business Loss Deduction. Enter any unused business loss carryover from the SBT returns for the preceding 10 years (loss on line 38 in preceding years less the adjusted tax base in intervening years).

① **Note:** The Business Loss Deduction is not the federal net operating loss.

Line 38, Adjusted Tax Base Before Statutory Exemption. Subtract line 37 from line 36. If negative, enter zero and carry the unused loss to next year's SBT return.

Statutory Exemption

- ✓ **Corporations** - If claiming a statutory exemption or a small business credit, complete Form C-8000KC, *SBT Schedule of Shareholders and Officers*, on page 43, before continuing. Attach the completed schedule to the return.
- ✓ **Partnerships** - Before continuing, complete Form C-8000KP, *SBT Schedule of Partners*, on page 47, to determine which partners qualify for the

unused statutory exemption. Attach the completed schedule to the return.

Line 39, Allowable Statutory Exemption. For most filers, the statutory exemption is available only if business income is less than \$67,500.

- ✓ **Corporations** - For most corporations, the statutory exemption is available only if the sum of business income, federal loss carryovers or carrybacks, and compensation/director fees of all shareholders is less than \$67,500.

A statutory exemption cannot be used to increase a business loss or to offset adjusted tax base as determined on Form C-8000, line 36, before loss carryovers are reported on Form C-8000, line 37. An unused statutory exemption cannot be carried forward.

Complete Form C-8043, *SBT Statutory Exemption Schedule*, on page 69, before continuing. Attach completed schedule to the return.

If a member of a **controlled group** claiming an allocated statutory exemption, complete Form C-8009, *SBT Allocation of Statutory Exemption, Standard Small Business Credit and Alternate Tax for Members of Controlled Groups*, on page 57. A controlled group is entitled to only one statutory exemption, which is allocated on Form C-8009.

- ✓ **Individuals, Fiduciaries, Partnerships and Limited Liability Companies** - If averaging business income to determine the statutory exemption, complete Form C-8000G, *SBT Statutory Exemption/Business Income Averaging*, on page 31. Attach the completed schedule to the return.

Reductions, Nonrefundable Credits, and Tax

Line 41, Reduction to Adjusted Tax Base. Taxpayers may qualify for either the compensation or the gross receipts reduction on Form C-8000S, *SBT Reductions to Adjusted Tax Base*, on page 55, but may use only one. Enter the amount of the reduction from Form C-8000S, line 16.

- ① **Reminder:** If a reduction is chosen, check the appropriate box which indicates the method of reduction used. The Investment Tax Credit (ITC) is not available if a gross receipts reduction to the adjusted tax base is taken to arrive at the tax liability. If an adjusted tax base is reduced by the percentage that compensation exceeds 63 percent, the ITC must also be reduced. Choose a reduction method or the ITC based on which option is most advantageous.

Line 42, Taxable Base. Filers using the SHORT METHOD, enter the amount from Form C-8000S, line 14. In no case should the amount on this line be more than 50 percent of the sum of apportioned gross receipts plus recapture of capital acquisition

❶ **Important:** If eligible for the ITC, complete Form C-8000ITC, *SBT Investment Tax Credit*, on page 39, before continuing. Attach the completed schedule to the return.

Line 44, Tax After Investment Tax Credit. If claiming an ITC, enter the amount from Form C-8000ITC, line 37. If not claiming an ITC, carry the amount from line 43 to line 44.

The small business credit and the alternate tax are computed on Form C-8000C, *SBT Credit for Small Businesses and Contribution Credits*, on page 21. Review Form C-8000C to make sure all tax credits are taken for which the taxpayer is eligible. Attach the completed schedule to the return.

If the taxpayer is a member of a controlled group, the small business credit and alternate tax are computed on Form C-8009, *SBT Allocation of Statutory Exemption, Standard Small Business Credit and Alternate Tax for Members of Controlled Groups*, on page 57. Attach the completed schedule to the return.

Line 45. If claiming a small business credit or any contribution credits, enter the amount from Form C-8000C or Form C-8009. If not claiming these credits, carry the amount from line 44 to line 45.

Line 46, Unincorporated and S Corporation Credit. Unincorporated or S Corporations taxpayers are allowed a credit against SBT. Multiply line 45 by the percent from the table below and enter the result on line 46.

Unincorporated/S Corporation Tax Credit Table

<u>If business income* is:</u>	<u>The credit is:</u>
\$20,000 or less	20% of the SBT liability
\$20,001-\$39,999	15% of the liability
\$40,000 or more	10% of the liability

*See page 6 for tax years less than 12 months.

Line 47, Other Nonrefundable Credits. If claiming an Enterprise Zone Credit, a Michigan Economic Growth Authority Business Activity Credit, Renaissance Zone Credit, Michigan Historic Preservation Tax Credit, Brownfield Redevelopment Credit, Next Energy Credit, Low-Grade Hematite Pellet Credit or Pharmaceutical Credit, see Form C-8000MC, *SBT Miscellaneous Credits*, on page 49. Note that these credits have strict eligibility requirements.

Line 49, Tax After Nonrefundable Credits.

❶ **Important:** If apportioned or allocated gross receipts are less than \$350,000, enter a zero on this line.

Special rules apply to members of a controlled group. See page 4, "Filing an SBT Annual Return." If a business operated less than 12 months, annualize gross receipts to determine if a tax liability exists.

Line 51, Estimated Tax Payments. Enter the total tax paid with Form C-8002, *SBT Quarterly Tax Returns*, or the estimated single business tax paid with Form 160, *Combined Return for Michigan Taxes*. Include all payments made on returns that apply to the current tax year. For example, calendar-year filers include money paid with the combined returns for return periods January through December.

Line 53, Refundable Credits. If claiming a Michigan Economic Growth Authority Employment Tax Credit, a Workers' Disability Supplemental Benefit Credit, an Apprenticeship Credit or a Next Energy Credit, see Form C-8000MC, *SBT Miscellaneous Credits*, on page 49.

Line 56, Underpaid Estimate Penalty and Interest. If penalty and interest are owed for not filing estimated returns or for underestimating tax, complete Form C-8020, *SBT Penalty and Interest Computation for Underpaid Estimated Tax*, on page 65, to compute penalty and interest due. If a taxpayer chooses not to file this form, Treasury will compute penalty and interest and bill for payment.

Line 57, Annual Return Penalty and Interest. See "Computing Penalty and Interest" on page 8.

Line 58. Enter the amount of payment due here and on line 62. If less than zero, leave blank.

Line 59. If the amount of overpayment, less any penalty and interest due on lines 56 and 57 is less than zero, enter the difference (as a positive number) on lines 58 and 62. If the amount is greater than zero, enter on line 59.

❶ **Reminder:** Taxpayers must sign and date returns. If someone else has prepared the return, they must also sign and date the return. See "Signing the Return" on page 8. Print the names in the areas provided for the taxpayer and the tax preparer.

FEDERAL FORMS: Attach copies of these federal forms to the return.

- ✓ **Corporations** - U.S. 1120, 1120A, pages 1 - 4. If filing as part of a consolidated federal return, attach a proforma or consolidated schedule.
- ✓ **S Corporations** - U.S. 1120S, pages 1 - 4*
- ✓ **Individuals** - U.S. 1040, Schedules C, C-EZ, D and E and 4797.
- ✓ **Fiduciaries** - U.S. 1041, Schedule D
- ✓ **Partnerships** - U.S. 1065, pages 1 - 4* and 8825.
- ✓ **Limited Liability Companies** - attach appropriate schedules shown above based on federal return filed.

* **Do not send copies of K-1s. Treasury will request them if necessary.**

**** See the Gross Receipts Checklist on Page 11 for detailed information for these items.**

Note: This worksheet may not be all inclusive to all taxpayers. There may be additional amounts that are included in gross receipts for Single Business Tax purposes that may not be picked up for federal purposes.

**WORKSHEET 1
GROSS RECEIPTS/BUSINESS INCOME
INDIVIDUALS AND FIDUCIARIES**

PART 1: GROSS RECEIPTS

1. *U.S. 1040, Schedule C or C-EZ,*
gross receipts (net of returns) _____ .00
2. *U.S. 1040, Schedule C,*
other income _____ .00
3. *U.S. 1040, Schedule D,***
short and long term sales price _____ .00
4. *U.S. 1040, Schedule E,*
a. Part I, total rents received _____ .00
b. Total royalties received _____ .00
5. *U.S. 4797, gross sales price,***
business assets _____ .00
6. Other receipts _____ .00
7. Total gross receipts
Add lines 1 through 6. _____ .00

PART 2: BUSINESS INCOME

8. *U.S. 1040, Schedule C or C-EZ,*
net profit or (loss) _____ .00
9. *U.S. 1040, Schedule D,*
gain or (loss) * _____ .00
10. *U.S. 1040, Schedule E,*
line 22 rent and royalty
income or (loss) _____ .00
11. *U.S. 4797 gains or (loss)*
not included in Schedule D _____ .00
12. Other income _____ .00
13. Total business income
Add lines 8 through 12. _____ .00

**U.S. 1040D* and *4797*: Report only gains or losses from assets used in a business activity. Do not include personal gains and losses.

**WORKSHEET 2
GROSS RECEIPTS/BUSINESS INCOME
CORPORATIONS**

PART 1: GROSS RECEIPTS

1. *U.S. 1120 or 1120A, line 1c* _____ .00
2. *U.S. 1120 or 1120A, lines 4-7* _____ .00
3. *U.S. 1120 or 1120A, line 10* _____ .00
4. *U.S. 1120 or 1120A, Schedule D ***
short and long term sales price _____ .00
5. *U.S. 4797, gross sales price *** _____ .00
6. Add lines 1 through 5 _____ .00

PART 2: BUSINESS INCOME

Enter federal taxable income from *U.S. 1120* or *1120A*.

**WORKSHEET 3
GROSS RECEIPTS/BUSINESS INCOME
PARTNERSHIPS OR S CORPORATIONS**

PART 1: GROSS RECEIPTS

1. *U.S. 1065 or U.S. 1120S*
a. Gross receipts (net of returns) _____ .00
b. Other income/receipts _____ .00
2. *U.S. 8825, gross income from*
real estate rentals _____ .00
3. *U.S. 1065 or 1120S, Schedule D ***
short and long term sales price _____ .00
4. *U.S. 1065 or 1120S, Schedule K*
a. Gross other rental income _____ .00
b. Interest, dividend, royalty income _____ .00
c. Other income _____ .00
5. *U.S. 4797, gross sales price ***
business assets _____ .00
6. Other receipts _____ .00
7. Total gross receipts
Add lines 1 through 6. _____ .00

PART 2: BUSINESS INCOME

8. *U.S. 1065 or 1120S, Schedule K, Income (Loss)*
a. Ordinary income (loss) _____ .00
b. Net real estate rental
income (loss) _____ .00
c. Net other rental
income (loss) _____ .00
d. Interest, dividend & royalty income _____ .00
e. Net short-term gain (loss) _____ .00
f. Net long-term gain (loss) _____ .00
g. Other portfolio income (loss) _____ .00
h. Guaranteed payments to partners _____ .00
i. Other net gain (loss)
under section 1231 _____ .00
j. Other income _____ .00
9. Total income or (loss)
Add lines 8a through 8j. _____ .00
10. *U.S. 1065 or 1120S, Schedule K, Deductions*
a. Charitable contributions _____ .00
b. Section 179 expense _____ .00
c. Deductions related to
portfolio income _____ .00
d. Other deductions _____ .00
11. Total deductions
Add lines 10 through 10d. _____ .00
12. Total business income
Subtract line 11 from line 9. _____ .00

Note: Limited liability companies should choose the appropriate worksheet based on their federal return.